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# MERRIMACK COUNTY

## ANNUAL REPORT

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MERRIMACK COUNTY NURSING HOME



# MERRIMACK COUNTY ANNUAL REPORT



Merrimack County Commissioners:

William T. Andrews, New London

Edna C. McKenna, Concord

Peter J. Spaulding, Hopkinton

January 1, 1981 — December 31, 1981

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**MERRIMACK COUNTY OFFICERS**  
**1981 — 1982**

**\*\*Elected Positions**

**COMMISSIONERS**

- \*\* William T. Andrews ..... New London  
\*\* Edna C. McKenna ..... Concord  
\*\* Peter J. Spaulding ..... Hopkinton

**TREASURER**

- \*\* Laurent J. Boucher ..... Hooksett

**ATTORNEY**

- \*\* Glenn Geiger ..... Concord

**REGISTER OF DEEDS**

- \*\* Marjorie Gatherum ..... Concord

**REGISTER OF PROBATE**

- \*\* Patricia A. Fraser ..... Pittsfield

**SHERIFF**

- \*\* Dana W. Smith ..... Boscawen

**COUNTY ADMINISTRATOR**

Rodney E. Tenney

**JUDGE OF PROBATE**

Honorable Donald W. Cushing

**MEDICAL REFEREES**

Robert J. Morin, M.D.

Paul S. Shaw, M.D.

## MERRIMACK COUNTY REPORT

### CLERK OF SUPERIOR COURT

John M. Safford

### MERRIMACK COUNTY NURSING HOME

Administrator ..... Howard M. Teaf, 3rd  
Assistant Administrator ..... Marjorie H. Burris  
Director of Nursing Services ..... Arlene J. Cote, R.N.  
Dietitian ..... Joyce F. Liebl  
Activities Director ..... Betsy Shulthess  
Physical Therapist ..... Mary Lou McGill  
Executive Housekeeper ..... Lola Jones  
Laundry, Linen and Sewing Supervisor ..... Jane Patterson  
Maintenance Engineer ..... Richard Cadarette

### MERRIMACK COUNTY PURCHASING DEPARTMENT

Purchasing Agent ..... Odie Champagne

### MERRIMACK COUNTY PERSONNEL

Personnel Officer ..... Richard Auclair

### MERRIMACK COUNTY FARM

Farm Manager ..... Walter Lampron

### MERRIMACK COUNTY CORRECTIONS DEPARTMENT

Administrator ..... William R. Potter

### MERRIMACK COUNTY WELFARE DEPARTMENT

Welfare Director ..... Mary D. Osgood

### MERRIMACK COUNTY DEPARTMENT OF EMPLOYMENT AND TRAINING

Administrator ..... Russell W. Robinson

### MERRIMACK COUNTY COOPERATIVE EXTENSION

Coordinator ..... James Grady



**1981  
MERRIMACK COUNTY DELEGATION**

- District No. 1 (DANBURY, HILL, NEW LONDON, WILMOT)  
William F. Kidder (r)  
John L. Rayno (r)
- District No. 2 (BRADFORD, NEWBURY, SUTTON) (1)  
James V. Bibbo, Jr. (r)
- District No. 3 (HENNIKER, WARNER)  
Avis B. Nichols (r)  
E. Allen Parker (r)
- District No. 4 (HOPKINTON, WEBSTER)  
Mary Ann Lewis (r)  
David B. Packard (r&d)
- District No. 5 (BOW, DUNBARTON)  
William L. Roberts (r)  
Peter M. Stio (r)
- District No. 6 (HOOKSETT)  
Laurent J. Boucher (r)  
Arthur J. Locke (r)  
Doris J. Riley (r)
- District No. 7 (ALLENSTOWN, PEMBROKE)  
Edgar Bellerose (d)  
Mark M. Bodi (d)  
Bonnie B. Brady (r)  
Louis A. Savaria (r)
- District No. 8 (EPSOM, PITTSFIELD)  
Kenneth E. Stockman (r)  
Ashton E. Welch (r)
- District No. 9 (CANTERBURY, CHICHESTER, LOUDON)  
John O. Cate (r)  
Edwin L. Waters (r)
- District No. 10 (BOSCAWEN, NORTHFIELD)  
Joseph B. Bowes (r)  
Rick A. Trombly (d)  
Edward M. Zimmerman (r)
- District No. 11 (ANDOVER, SALISBURY)  
James A. Humphrey (r)
- District No. 12 (FRANKLIN—Ward 1)  
James A. Whittemore (r)

## MERRIMACK COUNTY REPORT

District No. 13 (FRANKLIN—Wards 2 and 3)

Eugene S. Daniell, Jr. (d)

Margaret Roberts (r)

Stuart D. Trachy (r)

District No. 14 (CONCORD—Ward 1)

Milton A. Cate (r)

Mary Holmes (r)

District No. 15 (CONCORD—Ward 2)

Evelyn S. Dean (r)

Newell J. Paire (r)

District No. 16 (CONCORD—Ward 3)

Eleanor H. Stark (r)

Max D. Wiviott (r)

District No. 17 (CONCORD—Ward 4)

Kathleen A. Degnan (d&r)

James O'Neill (d)

District No. 18 (CONCORD—Ward 5)

Roger A. Smith (r)

Barbara J. Underwood (r)

District No. 19 (CONCORD—Ward 6)

Maura Carroll (d)

Ellen D. Morse (d&r)

District No. 20 (CONCORD—Ward 7)

Lawrence J. Sullivan (d)

Mary Jane Wallner (d)

District No. 21 (CONCORD—Ward 8)

Barbara A. Hanus (r)

Gerald R. Smith (r)

(R — 33; R&D — 1; D — 8; D&R — 2)



**MERRIMACK COUNTY DELEGATION****Delegation Meeting****January 5, 1981**

Chairman William Kidder opened the meeting at 1:30 p.m. with the following present: Rep. William F. Kidder, Rep. John L. Rayno, Rep. James V. Bibbo, Rep. Avis Nichols, Rep. E. Allen Parker, Rep. Mary Ann Lewis, Rep. David Packard, Rep. Peter M. Stio, Rep. Laurent J. Boucher, Rep. Arthur J. Locke, Rep. Doris Riley, Rep. Edgar Bellerose, Rep. Bonnie B. Brady, Rep. Kenneth E. Stockman, Rep. Ashton E. Welch, Rep. John O. Cate, Rep. Edwin L. Waters, Rep. Joseph E. Bowes, Rep. Rick A. Trombly, Rep. James A. Humphrey, Rep. James A. Whittemore, Rep. Eugene S. Daniell, Jr., Rep. Margaret Roberts, Rep. Stuart D. Trachy, Rep. Mary Holmes, Rep. Evelyn S. Dean, Rep. Newell J. Paire, Rep. Eleanor H. Stark, Rep. Max Wiviott, Rep. Kathleen A. Degnan, Rep. James M. O'Neill, Rep. Maura Carroll, Rep. Lawrence J. Sullivan, Rep. Mary Jane Wallner, Rep. Barbara A. Hanus.

Also in attendance were county employees from Coos, Hillsborough, and Strafford Counties.

Chairman Kidder briefly explained the circumstances that brought about the organizational review and study of the Merrimack County Nursing Home.

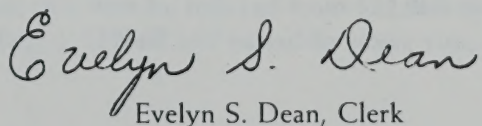
Mr. Jim Standish and Mr. Howard Teaf, 3rd representing Medicon, Inc. of Devon, Pa. then proceeded to present to those present a detailed report on their findings. Copies of such report were distributed to those present and a copy is made a part of these minutes.

Chairman Kidder on behalf of the delegation and the Commissioners expressed his appreciation to this firm for the excellent report.

Chairman Kidder announced the sub-committee appointments and reminded all sub-committee Chairmen that their reports are due no later than January 20, 1981.

Meeting adjourned.

Respectfully submitted,



Evelyn S. Dean, Clerk

## MERRIMACK COUNTY REPORT

**Merrimack County Delegation  
Public Hearing on Revenue Sharing  
Concord, N.H.  
March 16, 1981**

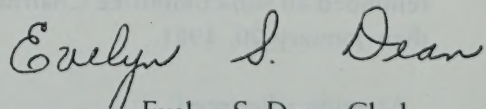
Chairman Kidder called the public hearing to order at 10:00 a.m. Delegation members present were: John Rayno, Avis Nichols, E. Allen Parker, David Packard, Peter Stio, Larry Boucher, Doris Riley, Edgar Bellerose, Bonnie Brady, Kenneth Stockman, John O. Cate, Joseph B. Bowes, Rick Trombly, Edward Zimmerman, James Humphrey, James A. Whittemore, Eugene S. Daniell, Jr., Margaret Roberts, Stuart Trachy, Mary Holmes, Evelyn Dean, Newell Paire, Eleanor Stark, Max D. Wiviott, James O'Neill, Roger Smith, Barbara Underwood, Maura Carroll, Lawrence Sullivan, Mary Jane Wallner, and Barbara Hanus.

Also present were representatives from several community service organizations. The following individuals were recognized by Chairman Kidder and presented their concerns regarding the proposed budget and uses of revenue sharing funds to the delegation.

Gertrude Andrews, Vice Pres., N.H. Homemaker Extension Council  
Fred Winch, Merrimack County Extension Service  
Rose Hill, Senior Companion Program  
Scott McGriffin, Central N.H. Mental Health  
Chief David Walchak, Concord Police Dept.  
Mary Louise Hancock, Community Services Council  
Rogers Rutter, Community Services Council

Chairman Kidder declared the hearing closed.

Respectfully submitted,

  
Evelyn S. Dean, Clerk



**Merrimack County Delegation  
County Administration Building  
Concord, N.H.**

March 16, 1981

Chairman Kidder called the delegation meeting to order at 10:00 A.M. Those present: John Rayno, Avis Nichols, E. Allen Parker, David Packard, Peter Stio, Larry Boucher, Doris Riley, Edgar Bellerose, Bonnie Brady, Kenneth Stockman, John O. Cate, Joseph B. Bowes, Rick Trombly, Edward Zimmerman, James Humphrey, James A. Whittemore, Eugene S. Daniell, Jr., Margaret Roberts, Stuart Trachy, Mary Holmes, Evelyn Dean, Newell Paire, Eleanor Stark, Max D. Wiviott, James O'Neill, Roger Smith, Barbara Underwood, Maura Carroll, Lawrence Sullivan, Mary Jane Wallner, and Barbara Hanus.

Also present were representatives from several community service organizations. The following individuals were recognized by Chairman Kidder and presented their concerns to the delegation.

Gertrude Andrews, Vice Pres., N.H. Homemaker Extension Council  
Fred Winch, Merrimack County Extension Service  
Rose Hill, Senior Companion Program  
Scott McGriffin, Central N.H. Mental Health  
Chief David Walchak, Concord Police Dept.  
Mary Louise Hancock, Community Services Council  
Rogers Rutter, Community Services Council

The purpose of this meeting was to adopt the County budget (a copy is made a part of these minutes). Action was taken on the following items.

**WELFARE DEPT.**

**Item #7 — Soldier Aid**

Rep. E. Daniell, Jr. moved that this item be reduced from \$22,000 to \$19,000. Motion seconded by Rep. J. O'Neill and passed by voice vote.

Item #1 — Operating Expenses

Rep. E. Daniell, Jr. moved, with second by Rep. M. Roberts, that operating expenses be reduced from \$1,650 to \$800. Motion passed by voice vote.

CORRECTIONS DEPT.

Personnel —

Rep. J. Humphrey moved that the money designated for Program Director be eliminated in the amount of \$12,698.

Seconded by Rep. E. Bellerose. MOTION FAILED 9—21

YEAS: Avis Nichols, E. Allen Parker, Doris Riley, Edgar Bellerose, John Cate, James Humphrey, James Whittemore, Margaret Roberts, Lawrence Sullivan.

NAYS: John Rayno, David Packard, Peter Stio, Larry Boucher, Bonnie Brady, Kenneth Stockman, Joseph Bowes, Rick Trombly, Edward Zimmerman, Eugene Daniell, Jr., Stuart Trachy, Mary Holmes, Evelyn Dean, Newell Paire, Eleanor Stark, James O'Neill, Roger Smith, Maura Carroll, Lawrence Sullivan, Mary Jane Wallner, Barbara Hanus, Max Wiviott.

Item #11 — Medical Referee

Rep. J. Whittemore moved that the appropriation be reduced from \$30,000 to \$16,000. Motion seconded by R. M. Roberts failed on voice vote.

Item #12 — Superior Court

New Equipment

Rep. E. Daniell, Jr. moved that the amount of \$5,000 be eliminated.

Seconded by Rep. J. O'Neill. MOTION CARRIED 17 — 13



YEAS: Avis Nichols, David Packard, Doris Riley, Edgar Bellerose, John Cate, Joseph Bowes, Rick Trombly, James Humphrey, James Whittemore, Eugene Daniell, Jr., Margaret Roberts, Evelyn Dean, Max Wiviott, James O'Neill, Roger Smith, Maura Carroll, Mary Jane Wallner.

NAYS: John Rayno, E. Allen Parker, Peter Stio, Larry Boucher, Bonnie Brady, Kenneth Stockman, Edward Zimmerman, Stuart Trachy, Mary Holmes, Newell Paire, Eleanor Stark, Lawrence Sullivan, Barbara Hanus.

Rep. D. Packard moved that the amount of \$2,400 be reinstated for new equipment (typewriters). Motion seconded by Rep. E. Zimmerman, and passed on voice vote.

Rep. M. Wiviott moved that the amount of \$18,000 (position of Deputy Clerk) be removed from the personnel appropriation. Motion seconded by Rep. E. Bellerose was defeated by voice vote.

#### Item #13 — Nursing Home

Rep. E. Daniell, Jr. moved that the total appropriation for the Nursing Home be reduced by \$25,000. Motion seconded by Rep. J. O'Neill. Motion failed and Rep. J. O'Neill spoke against his second.

#### Item #15 — Cooperative Extension Service

Rep. J. Humphrey moved that the amount appropriated be reduced to \$120,000.

Seconded by E. Daniell, Jr. MOTION FAILED 14—12

YEAS: John Rayno, Avis Nichols, E. Allen Parker, Larry Boucher, Doris Riley, Edgar Bellerose, Kenneth Stockman, John Cate, James Humphrey, James Whittemore, Eugene Daniell, Jr., Margaret Roberts.

NAYS: David Packard, Bonnie Brady, Joseph Bowes, Rick Trombly, Edward Zimmerman, Mary Holmes, Evelyn Dean, Newell Paire, Max Wiviott, James O'Neill, Roger Smith, Maura Carroll, Mary Jane Wallner, Barbara Hanus.

Item #16 — Grants

Central N. H. Community Mental Health Services

Rep. M. Holmes moved that the amount appropriated for this agency be increased to \$65,000.

Seconded by E. Dean and L. Sullivan. MOTION CARRIED 18—11

YEAS: David Packard, Larry Boucher, Bonnie Brady, Kenneth Stockman, Joseph Bowes, Rick Trombly, James Whittemore, Stuart Trachy, Mary Holmes, Evelyn Dean, Newell Paire, Eleanor Stark, James O'Neill, Roger Smith, Maura Carroll, Lawrence Sullivan, Mary Jane Wallner, Barbara Hanus.

NAYS: John Rayno, Avis Nichols, E. Allen Parker, Doris Riley, Edgar Bellerose, John Cate, Edward Zimmerman, James Humphrey, Eugene Daniell, Jr., Margaret Roberts, Max Wiviott.

Community Action Program

Rep. B. Underwood moved and seconded by Rep. R. Smith that the appropriation be increased by \$2,400. Motion passed by voice vote.

Rep. R. Trombly moved that \$5,000 be appropriated for the Senior Companion Program. Motion was seconded by Rep. M. Wiviott and it passed on a voice vote.

Rep. M. Wallner moved that \$6,000 be appropriated for the Merrimack County Help Line. The motion was seconded by Rep. J. O'Neill and passed on a voice vote.

Contingency Fund

Rep. D. Packard moved and it was seconded by Rep. E. Bellerose that the amount of \$25,000 be deleted from the Contingency Fund.

Rep. E. Daniell, Jr. moved amendment to this motion. Moved that the amount deleted be \$50,000.

Seconded by Rep. E. Allen Parker

MOTION CARRIED WITH AMENDMENT 15—11

YEAS: John Rayno, E. Allen Parker, Doris Riley, Kenneth Stockman, John Cate, Joseph Bowes, Rick Trombly, Edward Zimmerman, James Humphrey, James Whittemore, Eugene Daniell, Jr., Margaret Roberts, Newell Paire, Max Wiviott, Roger Smith.

NAYS: Avis Nichols, David Packard, Larry Boucher, Edgar Bellerose, Bonnie Brady, Mary Holmes, Evelyn Dean, James O'Neill, Barbara Underwood, Maura Carroll, Mary Jane Wallner.

#### Courthouse Renovations

Rep. E. Daniell, Jr. moved that the amount appropriated be reduced to \$35,000. Motion was seconded by Rep. J. O'Neill and was defeated by voice vote.

#### Item II — Salaries

Rep. Daniell, Jr. moved that all raises be limited to \$500 each.

Seconded by Rep. J. Humphrey. MOTION CARRIED 17 — 6

YEAS: John Rayno, Avis Nichols, E. Allen Parker, David Packard, Doris Riley, Edgar Bellerose, Kenneth Stockman, John Cate, James Humphrey, James Whittemore, Eugene Daniell, Jr., Margaret Roberts, Mary Holmes, Evelyn Dean, Max Wiviott, Barbara Underwood, Maura Carroll.

NAYS: Bonnie Brady, Joseph Bowes, Rick Trombly, James O'Neill, Roger Smith, Mary Jane Wallner.

ABSTAINED: Larry Boucher.

It was moved that the 1981 Budget for Merrimack County in the amount of \$9,943,719 be approved. Motion passed unanimously.



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Rep. R. Trombly moved that the Revenue Sharing Resolution be adopted. The motion was seconded by Rep. D. Packard and it passed on voice vote.

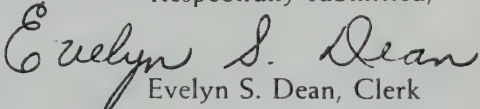
Ch. Wm. Kidder read a letter from representatives of Delaware North, Inc. requesting that they meet with us. Motion was made to lay this request on the table. It passed with voice vote.

Commissioner Edna McKenna spoke briefly about the revenue and commended the county employees for all their efforts. On motion of Rep. E. Daniell, Jr. with second by J. Humphrey, it was moved that the county employees be commended for their dedication and hard working efforts to produce this revenue for the county. This motion passed unanimously.

Rep. A. Nichols moved that in the future, delegation members be supplied with detailed budget information showing amounts now appropriated, proposed and amount actually spent. Rep. Riley seconded this motion and it passed with voice vote.

On motion of Rep. Humphrey, with second by Rep. Packard, the meeting adjourned at 2:30 P.M.

Respectfully submitted,

  
Evelyn S. Dean, Clerk

### Resolution Allocating Revenue Sharing Funds for Calendar Year 1981

Be it resolved that revenue sharing funds available to Merrimack County be allocated in the 1981 budget as follows:

Courthouse Renovations	\$ 50,000
Administration Building Debt Service	50,000
Welfare — Direct Aid	50,000
Human Services Grants	80,000
Corrections Department — Salaries	<u>120,000</u>
	\$ 350,000

## Merrimack County Delegation Meeting

June 22, 1981

At the close of the public hearing Chairman William F. Kidder declared the meeting of the Delegation open. The following members were present: Chairman William Kidder, Rep. John Rayno, Rep. James Bibbo, Rep. Avis Nichols, Rep. Allen Parker, Rep. Mary Ann Lewis, Rep. David Packard, Rep. Edgar Bellerose, Rep. Bonnie Brady, Rep. Louis Savaria, Rep. Kenneth Stockman, Rep. Ashton Welch, Rep. John Cate, Rep. Edwin Waters, Rep. Joseph Bowes, Rep. Edward Zimmerman, Rep. James Humphrey, Rep. James Whittemore, Rep. Eugene Daniell, Jr., Rep. Margaret Roberts, Rep. Stuart Trachy, Rep. Milton Cate, Rep. Mary Holmes, Rep. Evelyn Dean, Rep. Eleanor Stark, Rep. Max Wiviott, Rep. Kathleen Degnan, Rep. James O'Neill, Rep. Maura Carroll, Rep. Lawrence Sullivan, Rep. Mary Jane Wallner, and Rep. Barbara Hanus.

Also present were Commissioners Spaulding, McKenna, and Andrews; Corrections Administrator William Potter; and Architect Jerry Tepe of Anderson-Nichols.

On motion of Rep. J. Humphrey, seconded by Rep. Milton Cate, it was moved that the attached resolution authorizing additional bonding and appropriating additional funds for a new corrections facility.

Vote: 22 yes, 12 no

Yes's Chairman William Kidder, Rep. James Bibbo, Rep. Allen Parker, Rep. Peter Stio, Rep. Laurent Boucher, Rep. Edgar Bellerose, Rep. Louis Savaria, Rep. Kenneth Stockman, Rep. Ashton Welch, Rep. John Cate, Rep. Edwin Waters, Rep. Joseph Bowes, Rep. James Humphrey, Rep. Stuart Trachy, Rep. Milton Cate, Rep. Mary Holmes, Rep. Eleanor Stark, Rep. Max Wiviott, Rep. Kathleen Degnan, Rep. James O'Neill, Rep. Lawrence Sullivan, and Rep. Barbara Hanus.

No's Rep. John Rayno, Rep. Avis Nichols, Rep. Mary Ann Lewis, Rep. David Packard, Rep. Arthur Locke, Rep. Edward Zimmerman, Rep. James Whittemore, Rep. Eugene Daniell, Jr., Rep. Margaret Roberts, Rep. Evelyn Dean, Rep. Maura Carroll, and Rep. Mary Jane Wallner.

## MERRIMACK COUNTY REPORT

Chairman Kidder declared this resolution adopted.

On motion of Rep. Milton Cate duly seconded the meeting adjourned at 10:25 a.m.

Respectfully submitted,

  
Evelyn S. Dean, Clerk

### Merrimack County Delegation

July 7, 1981

Chairman Kidder called the Delegation meeting to order at 9:30 a.m. The following members were present: Chairman William Kidder, Rep. John Rayno, Rep. James Bibbo, Rep. Avis Nichols, Rep. E. Allen Parker, Rep. Mary Ann Lewis, Rep. David Packard, Rep. Arthur Locke, Rep. William Roberts, Rep. Peter Stio, Rep. Laurent Boucher, Rep. Edgar Bellerose, Rep. Bonnie Brady, Rep. Louis Savaria, Rep. Kenneth Stockman, Rep. Ashton Welch, Rep. John Cate, Rep. Edwin Waters, Rep. Joseph Bowes, Rep. Rick Trombly, Rep. Edward Zimmerman, Rep. James Humphrey, Rep. James Whittemore, Rep. Eugene Daniell, Jr., Rep. Margaret Roberts, Rep. Stuart Trachy, Rep. Milton Cate, Rep. Mary Holmes, Rep. Evelyn Dean, Rep. Newell Paire, Rep. Max Wiviott, Rep. Kathleen Degnan, Rep. Barbara Underwood, Rep. Maura Carroll, Rep. Lawrence Sullivan, Rep. Mary Jane Wallner, Rep. Barbara Hanus, Rep. Gerald Smith.

Also present were Commissioners Peter Spaulding, Edna McKenna, and William Andrews, Corrections Administrator William Potter, Jerry Tepe of Anderson-Nichols, and County Administrator Rodney Tenney.

Rep. A. Welch, seconded by Rep. E. Bellerose moved that the Delegation adopt the resolution authorizing additional bonding for the Merrimack County Corrections facility in the amount of \$650,000.



A thorough discussion followed with Commissioner Spaulding, Mr. Jerry Tepe of Anderson-Nichols, Administrator Rodney Tenney, and Rep. P. Stio, chairman of the Building Committee responding to questions from the Delegation.

Action: 28 Members voted in the affirmative and 8 in the negative.


Yeas: Rep. John Rayno, Rep. James Bibbo, Rep. Avis Nichols, Rep. F. Allen Parker, Rep. Mary Ann Lewis, Rep. David Packard, Rep. William Roberts, Rep. Peter Stio, Rep. Laurent Boucher, Rep. Edgar Bellerose, Rep. Bonnie Brady, Rep. Louis Savaria, Rep. Kenneth Stockman, Rep. John Cate, Rep. Edwin Waters, Rep. Joseph Bowes, Rep. James Humphrey, Rep. Stuart Trachy, Rep. Milton Cate, Rep. Mary Holmes, Rep. Evelyn Dean, Rep. Newell Paire, Rep. Max Wiviott, Rep. Kathleen Degnan, Rep. Barbara Underwood, Rep. Lawrence Sullivan, Rep. Barbara Hanus, and Rep. Gerald Smith.

Nays: Rep. Arthur Locke, Rep. Rick Trombly, Rep. Edward Zimmerman, Rep. James Whittemore, Rep. Eugene Daniell, Jr., Rep. Margaret Roberts, Rep. Maura Carroll, and Rep. Mary Jane Wallner.

Chairman Kidder declared the motion passed. Rep. Welch was excused before voting but wishes to be recorded as in favor of the motion.

On motion of Rep. J. Humphrey duly seconded, the meeting was adjourned at 11:10 a.m.

Respectfully submitted,

  
Evelyn S. Dean, Clerk

## MERRIMACK COUNTY REPORT

### Merrimack County Delegation Public Hearing Public Meeting

October 29, 1981

Chairman William Kidder convened the Merrimack County Delegation in public hearing on this date, for the purpose of considering adoption of a supplemental budget resolution for calendar year 1981.

A letter from the selectmen of the town of Hooksett was read and is made a part of these minutes.

Howard Teaf 3rd, Administrator of the Merrimack County Nursing Home reported that the 5 North Wing was opened on October 5, 1981 and at present has 21 patients. Total nursing home population at this date is 288.

William Potter, Administrator of the Merrimack County Correctional Facility, reported that work is progressing on the new facility and at this date is 15% completed.

Commissioner Peter Spaulding stated that all towns and cities in Merrimack County have been notified that the county is preparing the 1982 Budget and that the County Commissioners are willing to go to their communities to discuss the budget and answer questions.

Chairman William Kidder read the resolution amending the 1981 Budget. A copy of this resolution is made a part of these minutes. No member of the public spoke on this resolution.

Chairman Kidder closed the public hearing.

\*\*\*

Immediately following the public hearing Chairman Kidder convened the Delegation and the following members were present: Rep. William Kidder, Rep. John Rayno, Rep. James Bibbo, Rep. Avis Nichols, Rep. David Packard, Rep. Peter Stio, Rep. Laurent Boucher, Rep. Arthur Locke, Rep. Edgar Bellerose, Rep. Louis Savaria, Rep. Kenneth

Stockman, Rep. Ashton Welch, Rep. John Cate, Rep. Edwin Waters, Rep. Joseph Bowes, Rep. Edward Zimmerman, Rep. James Humphrey, Rep. James Whittemore, Rep. Eugene Daniell, Jr., Rep. Margaret Roberts, Rep. Milton Cate, Rep. Mary Holmes, Rep. Evelyn Dean, Rep. Newell Paire, Rep. Eleanor Stark, Rep. Max Wiviott, Rep. Kathleen Degnan, Rep. Maura Carroll, and Rep. Mary Jane Wallner.

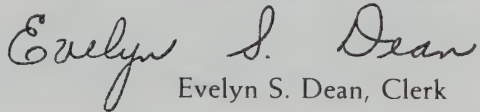
Rep. Milton Cate moved the adoption of the resolution. Motion seconded by Rep. Eugene Daniell, Jr. Discussion followed. Motion passed unanimously on roll call vote.

Administrator Rodney Tenney made the following announcements:

1. The courthouse building has been cleaned completely.
2. The parking situation has become a problem, and the area will be policed to determine if there is abuse of parking facilities.

On motion of Rep. James Humphrey with second by Rep. Milton Cate, the meeting adjourned at 10:55 a.m.

Respectfully submitted,

  
Evelyn S. Dean, Clerk

**Merrimack County Delegation  
Resolution Amending 1981 Budget Resolution**

Be it resolved by the Merrimack County Delegation duly convened that the budget resolution for the fiscal year ending December 31, 1981 be amended as follows:

- I. In addition to funds previously appropriated, the following amounts are appropriated for the purposes indicated:

A.	Insurance Premiums	\$ 26,000
B.	Employee Health Insurance	\$ 32,500
C.	Welfare Department	
1.	Old Age Assistance	\$ 3,500
2.	APTD	\$ 62,000
3.	Nursing Home Care — State	\$ 200,000



MERRIMACK COUNTY REPORT

4. Soldiers Aid	\$ 2,000
5. Direct Aid	<u>\$ 18,000</u>
	\$ 344,000

- II. The amount of prior year surplus to be used be increased by \$344,000.

This resolution shall take effect upon passage.

**Merrimack County Delegation  
Public Hearing**

December 15, 1981

A Public Hearing on the 1982 Budget was held on December 15, 1981 in the Merrimack County Courthouse. The meeting convened at 10:30 a.m. with Chairman William Kidder presiding.

The proposed budget which is made a part of these minutes was briefly explained by Commissioner Spaulding.

No members of the public present wished to speak and Chairman Kidder adjourned the meeting at 11:00 a.m.

Respectfully submitted,

  
Evelyn S. Dean, Clerk

**Merrimack County Delegation**

December 15, 1981

Immediately following the public hearing Chairman Kidder convened the Delegation. The following members were present: Rep. William Kidder, Rep. James Bibbo, Rep. Avis Nichols, Rep. E. Allen Parker, Rep. David Packard, Rep. Peter Stio, Rep. Laurent Boucher, Rep. Doris Riley, Rep. Edgar Bellerose, Rep. Louis Savaria, Rep. Kenneth Stockman, Rep. John Cate, Rep. Edwin Waters, Rep. Joseph Bowes, Rep. James Humphrey, Rep. James Whittemore, Rep. Eugene Daniell, Jr., Rep. Margaret Roberts, Rep. Stuart Trachy, Rep. Mary Holmes, Rep. Evelyn Dean, Rep. Newell Paire, Rep. Eleanor Stark, Rep. Max Wiviott, Rep. Maura Carroll, Rep. Lawrence Sullivan, Rep. Mary Jane Wallner, and Rep. Gerald Smith.

The following action was taken:

1. On motion by Rep. Eugene Daniell, Jr. with second by Rep. Maura Carroll it was unanimously voted that the Resolution regarding Tax Anticipation Notes be adopted. (Resolution attached)
2. On motion by Rep. Eugene Daniell, Jr. with second by Rep. Stuart Trachy it was moved that the resolution to authorize continuation of county expenditures at the present rates until a budget is adopted for 1982. Motion passed unanimously. (Resolution attached)
3. On motion by Rep. Laurent Boucher with second by Rep. Doris Riley it was moved that the budget recommendations be referred to the Executive Committee for review. Motion passed unanimously.
4. On motion by Rep. Allen Parker with second by Rep. Maura Carroll it was moved that \$2500 of the Contingency Fund be used to obtain special counsel fees resulting from the Rivendell School suit. Motion passed on roll call vote:  
Yeas: Rep. Avis Nichols, Rep. F. Allen Parker, Rep. David Packard, Rep. Peter Stio, Rep. Laurent Boucher, Rep. Doris Riley, Rep. Edgar Bellerose, Rep. Louis Savaria, Rep. Kenneth Stockman, Rep. John Cate, Rep. Edwin Waters, Rep. Joseph Bowes, Rep. James Whittemore, Rep. Eugene Daniell, Jr., Rep. Stuart Trachy, Rep. Mary Holmes, Rep.

## MERRIMACK COUNTY REPORT

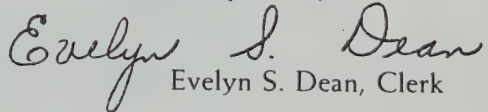
Evelyn Dean, Rep. Newell Paire, Rep. Eleanor Stark, Rep. Maura Carroll, Rep. Lawrence Sullivan, Rep. Mary Jane Wallner, and Rep. Gerald Smith.

Nays: Rep. James Bibbo, Rep. James Humphrey, Rep. Margaret Roberts, and Rep. Max Wiviott.

5. On motion of Rep. Whittemore with second by Rep. Parker it was moved that the members of the Executive Committee meet with all department heads relative to their budget recommendations and requests. This motion passed unanimously.
6. Rep. Max Wiviott moved that we request from the N.H. Association of Counties that they contribute toward the legal fees for the Rivendell suit since the decision will affect all New Hampshire counties. This motion passed unanimously.

On motion by Rep. James Humphrey duly seconded the meeting adjourned at 11:30 p.m.

Respectfully submitted,

  
Evelyn S. Dean, Clerk

### **Resolution Regarding Tax Anticipation Notes For 1982**

RESOLVED THAT, it being anticipated that at least four million five hundred thousand dollars (\$4,500,000) will be needed during the fiscal year ending December 31, 1982 to meet the demands upon the County Treasury, which there is insufficient money to meet, the Treasurer is hereby authorized to borrow not exceeding four million five hundred thousand dollars (\$4,500,000) in anticipation of taxes during said year upon order of the Board of Commissioners pursuant to RSA 29:8.

### **Resolution Authorizing Continuing Expenditures**

RESOLVED THAT until appropriations for expenses of Merrimack County for the year 1982 are made, departments and agencies are authorized to continue, in 1982 at rates of expenditure authorized for 1981.



**MERRIMACK COUNTY BUDGET RESOLUTION**  
**1981**

As adopted by Delegation  
 March 16, 1981

- I. Be it resolved by the Merrimack County Convention duly convened that the sums hereinafter detailed in this resolution are hereby appropriated to be paid out of the treasury of the county for the purposes specified for the fiscal year ending December 31, 1981.

1. Delegation \$ 8,500

2. Administration/Treasurer

Personnel	\$ 107,783	
Operating Expenses	31,300	
Other:		
Dental Insurance	5,000	
Health Insurance	36,000	
Retirement	32,000	
Social Security	36,000	
Insurance-Workmen's		
Comp.	<u>45,000</u>	
Total		\$ 293,083

3. Maintenance Department .

Courthouse		
Personnel	\$ 36,217	
Operating Expenses	19,100	
Other:		
Electricity	40,000	
Fuel	30,000	
Insurance	<u>5,000</u>	
Total		\$ 130,317

4. Register of Deeds

Personnel	\$ 84,303	
Operating Expenses	8,492	
Other		
Printing and Binding	37,252	
Insurance	<u>850</u>	
Total		\$ 130,897

## MERRIMACK COUNTY REPORT

5. Register of Probate		
Personnel	\$	16,993
Operating Expenses		2,380
Other:		
Probate Judge Account		300
Insurance		700
Printing and Binding		7,000
Communications		4,000
New Equipment		1,600
Fees		<u>5,000</u>
Total	\$	37,973
6. County Attorney		
Personnel	\$	47,671
Operating Expenses		<u>6,000</u>
Total	\$	53,671
7. Welfare Department		
Personnel	\$	45,987
Operating Expenses		850
Other:		
Welfare Direct Aid		77,000
Old Age Assistance		45,000
APTD		160,000
Nursing Home Care-State		700,000
Nursing Home Care-County		90,000
Care & Board of Children		157,000
Communication		1,039
Travel		3,000
Soldiers Aid		<u>19,000</u>
Total		\$1,298,876
8. Sheriff's Department		
Personnel	\$	181,723
Operating Expenses		19,000
Other:		
Vehicle Replacement		20,000
Fees to State Officials		6,500
Extraditions		7,500
Auto Maintenance		23,000
Insurance		20,000
Dispatch		<u>23,400</u>
Total	\$	301,123

## 9. Dispatch System

Personnel	\$ 48,348
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## Other:

Communications	6,500
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New Equipment	<u>1,000</u>
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Total	\$ 55,848
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## 10. Corrections Department

Personnel	\$ 293,379
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Operating Expenses	84,450
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## Other:

Meals & Board for Inmates	219,753
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Heat and Lights	<u>46,819</u>
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Total	\$ 644,401
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11. Medical Referee	\$ 30,000
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## 12. Superior Court

Personnel	\$ 156,000
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Operating Expenses	46,142
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## Other:

Jury Payroll	100,000
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State Payroll	20,000
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Referees and Masters	25,000
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Stenographers	81,508
---------------	--------

Clerk's Retirement	6,350
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New Equipment	<u>2,400</u>
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Total	\$ 437,400
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## 13. Nursing Home

## a. Administration

Personnel	\$ 117,495
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Operating Expenses	32,600
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## Other:

Property Taxes	2,000
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Health Insurance	180,000
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Rental Insurance	15,000
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Retirement	79,700
------------	--------

Social Security	177,200
-----------------	---------

Insurance	<u>165,000</u>
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Total	\$ 768,995
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## MERRIMACK COUNTY REPORT

b. Purchasing		
Personnel	\$ 45,920	
Operating Expenses	<u>1,880</u>	
Total		\$ 47,800
c. Dietary		
Personnel	\$ 244,548	
Operating Expenses	64,246	
Other:		
Inmate Labor	6,000	
Food	<u>425,665</u>	
Total		\$ 740,459
d. Nursing Services		
Personnel	\$1,661,794	
Operating Expenses	30,000	
Other:		
Replacement Equipment	<u>1,500</u>	
Total		\$1,693,294
e. Plant Operations		
Personnel	\$ 203,974	
Operating Expenses	27,700	
Other:		
Special Projects	4,000	
Electricity	150,000	
Gas	3,500	
Water	4,000	
Care of Equipment	27,500	
Fuel	200,000	
Equipment	<u>7,300</u>	
Total		\$ 627,974
f. Waste Treatment		
Operating Expenses	\$ <u>13,750</u>	
Total		\$ 13,750
g. Laundry and Linen		
Personnel	\$ 118,786	
Operating Expenses	43,000	
Other:		
New Equipment	13,500	
Replacement Equipment	<u>1,210</u>	
Total		\$ 176,496

## h. Housekeeping

Personnel	\$ 209,500
Operating Expenses	<u>28,630</u>

Total \$ 238,130

## i. Physicians

Personnel	\$ 94,874
Operating Expenses	2,500
Other:	
Equipment	1,000
Purchased Drugs	75,000
Physicals	<u>5,000</u>

Total \$ 178,374

## j. Rehabilitation/Recreation

Personnel	\$ 123,704
Operating Expenses	7,000
Other:	
Occupational Therapy	
Consultant	12,000
Service to Residents	<u>20,000</u>

Total \$ 162,704

Total Nursing Home \$4,647,976

## 14. Farm

Personnel	\$ 59,350
Operating Expenses	13,800
Other:	
Feed	35,000
Taxes	5,000
Special Projects	1,000
New Equipment	1,600
Insurance	5,000
Gas/Oil	3,000
Seed/Fertilizer/Spray	<u>6,800</u>

Total \$ 130,550

15. Cooperative Extension Service \$ 135,000

MERRIMACK COUNTY REPORT

16. Grants

Central New Hampshire Community Mental Health Services	\$ 65,000
Senior Companion Program	5,000
Community Services Council	6,000
Community Action Program: Meals on Wheels Transportation	37,534
Visiting Nurse Association	40,000
Retired Senior Volunteer Program	8,000
Merrimack County Conservation District	<u>12,000</u>

Total \$ 173,534

17. Contingency \$ 50,000

18. Unemployment Insurance \$ 50,000

19. Debt Service \$1,088,070

20. Courthouse Renovations Project \$ 50,000

21. Salary Increase \$ 196,500

TOTAL APPROPRIATION \$9,943,719

II. Be it further resolved that the salaries for the following positions be established as indicated effective July 1, 1981:

Chairman, Board of Commissioners	\$ 5,000
Commissioners	4,500
Treasurer	4,500
County Attorney	21,500
Sheriff	20,500
Register of Deeds	18,500

III. Be it further resolved that the sums hereinafter detailed are hereby adopted as estimates of revenue from the sources indicated:

1. Superior Court	\$ 85,000
Register of Deeds	150,000



Sheriff:		
Writ Fees	120,000	
Dispatch System	55,848	
Welfare	16,000	
Revenue Sharing	350,000	
Corrections-Miscellaneous	7,500	
Interest	<u>250,000</u>	
Total		\$1,034,348

2. County Farm		
Sale of Milk	\$ 92,000	
Sale of Livestock	3,000	
Sale of Produce	3,000	
Sale of Food to Home	30,000	
Miscellaneous	<u>2,000</u>	
Total	\$ 130,000	

3. Home and Hospital		
Patient Income	\$4,700,000	
Miscellaneous	<u>67,500</u>	
Total	\$4,767,500	

4. Prior Year Surplus	\$ 200,000	
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TOTAL REVENUE	\$6,131,848	
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IV. Be it further resolved that, the total appropriation being in excess of the total estimated revenues in the amount \$3,811,871, the treasurer shall issue his warrant to the several towns and cities in the county for this amount pursuant to RSA 29:11.

V. Be it further resolved that pursuant to the authority granted to county conventions by RSA 24:14 that the county commissioners be required to obtain written authority from the executive committee before transferring any appropriation or part thereof under the provisions of RSA 24:15.

VI. This resolution shall take effect upon passage.

**REPORT OF THE MERRIMACK COUNTY  
COMMISSIONERS**



1981 was a year of activity and progress for Merrimack County.

Howard Teaf, 3rd of Philadelphia, Pennsylvania, began his service as Merrimack County Nursing Home Administrator in January. Under Howard's direction, new management procedures were instituted at the county home. In July of 1981, the State Employees' Association held an election at the nursing home in an attempt to win recognition as the bargaining unit for these 250 employees. The union's efforts were rejected by a vote of almost 3 — 1. We credit this vote to the county's continuing emphasis on fair and equitable administration and a strong acceptance of Mr. Teaf's leadership.

In the summer of 1981, construction was started on the new Merrimack County Correctional Facility. This 72-person facility is expected to be completed in late 1982.

In April, Kathleen Guay resigned as our Register of Deeds. Kathleen had served Merrimack County for twenty-four years as Register of Deeds. Her replacement, as approved by the Justices of the Superior Court, is Marjorie Gatherum of Concord. Marjorie has served eighteen years as Deputy Register and we wish her well in her new position.

1981 was also the first year of service for our new County Commissioner, William Andrews, of New London. As an attorney, Commissioner Andrews has brought a legal perspective to the Board as well as his interest in energy, agricultural and environmental issues.

**1981 MERRIMACK COUNTY BOARD OF COMMISSIONERS**

Peter J. Spaulding, Hopkinton, Chairman  
Edna C. McKenna, Concord, Vice-Chairman  
William T. Andrews, New London, Clerk

**TREASURER'S REPORT****To the citizens of Merrimack County:**

During 1981, Merrimack County maintained its strong financial position despite persistent inflation and soaring inflation rates.

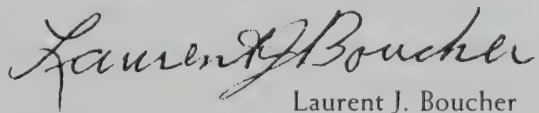
The County's financial condition remains impressive as its bonds continue to earn the triple-A financial rating, the highest given by municipal bond-rating agencies. This superior rating enables the County to borrow funds for either short- or long-term needs at the lowest possible interest costs.

As inflationary trends continue, both taxpayers and municipal bond-rating agencies analyze carefully the fiscal health of local governments. Merrimack County has responded to this increased concern for fiscal welfare through responsible resource and fiscal management at both the County and local levels, providing the information needed to make sound decisions and control expenditures.

Through wise business investments and keeping pace with technological advancements, Merrimack County anticipates a strong financial future. The County's financial condition is improved by its practice of reinvesting surplus monies and timing expenditures so as to obtain the maximum return on funds before they are expended. Also, the County has benefited from increased interest earnings by investing in repurchase agreements. By January 1982, Merrimack County will transfer its business recordkeeping onto a computer system, thereby streamlining operations and improving financial efficiency.

I would like to thank County Administrator Rodney Tenney and my staff for their valued assistance in fulfilling the duties of the Treasurer's Office.

Our auditor's annual report detailing the County's revenues and expenditures for 1981 is presented in the pages following.



Laurent J. Boucher  
Treasurer

### 1981 REPORT OF MERRIMACK COUNTY SUPERIOR COURT

I am pleased to report that in 1981, for the second straight year, more cases were disposed of than were entered in the Merrimack County Superior Court. This trend is heartening as it means that the backlog of cases is being reduced and that the present facilities, Judge and Master time and staffing levels are adequate. Below are set out the actual figures, by type of case, for 1981.

	Entries	Dispositions
CIVIL	672	695
EQUITY	327	361
CRIMINAL	707	711
MARITAL	<u>925</u>	<u>906</u>
	2,631	2,673

These figures do not include cases previously entered and disposed of which are brought forward for further Court action. For all types of cases, the total "Brought Forward" in 1981 was 996.

The Merrimack County Superior Court presently has underway several experimental projects which are being closely watched. Most notable is the ban on "plea bargaining" which began in November 1981. The results here may answer many questions about the criminal justice system. Also, equipment is being delivered to implement the "Paperless Court Project" which combines word processing technology with up-datable microfiche to reduce file storage requirements and to automate many procedures which are presently done manually.

We are continuing our Arbitration Project which provides a less formal means of dispute resolution. We have also put into use a preliminary pre-trial conference procedure designed to get non-criminal cases on track earlier for monitoring and scheduling. If successful, the delay from entry to trial or disposition of these cases will be reduced.

Financially, legislation enacted in 1981 provided for the first increase in filing fees in several years. This will mean more revenue to the County from the Court to offset the increasing costs of operating the County Superior Court.

As always, we invite inquiries about the operation of the Superior Court.

*John M. Safford*  
John M. Safford



**REPORT OF THE CLERK OF SUPERIOR COURT**

Account of John M. Safford, Commissioner  
 Merrimack County Superior Court  
 (January Term, 1981 — January 1, 1981 to April 1, 1981)

**CREDIT COUNTY**

Entry Fees	\$5,896.00
Fees	2,950.34
Fines	2,735.00
Misc. cash received	10.00
Reimbursement for jury lunches	35.20
Coin-operated copier	389.35
Trustee account	22.03
Court-ordered costs	80.00
Photocopies	19.00
Reserved Case	25.00
Transcripts	261.00
Forfeiture of bail	1,665.00
Postage	<u>17.75</u>
	\$14,105.67

**CHARGE COUNTY**

Bank Service charge	\$ 5.00
U.P.S. charge	11.37
Misc. cash paid out	<u>29.35</u>
	<u>\$ 45.72</u>

Paid to County Treasurer . . . . . \$14,059.95

April 9, 1981 Approved.

Joseph A. DiClerico, Jr.  
 Presiding Justice

MERRIMACK COUNTY REPORT

Account of John M. Safford, Commissioner  
Merrimack County Superior Court  
(April Term, 1981 — April 1, 1981 to September 1, 1981)

CREDIT COUNTY

Entry Fees	\$11,709.00
Fees	4,924.25
Fines	7,030.00
Misc. cash received	2.20
Coin-operated copier	779.55
Postage	65.65
Transcripts	75.00
Forfeiture of bond	100.00
Forfeiture of bail	<u>220.00</u>

\$24,905.65

CHARGE COUNTY

Ad in Law Weekly	15.00
Fee refund	7.00
Parcel Post charge	2.00
Postage	15.00
Fan for Court Room 3	39.99
Misc. cash paid out	<u>61.81</u>

140.80

Paid to County Treasurer.....\$24,764.85

September 25, 1981 Approved.

William F. Cann  
Presiding Justice

# MERRIMACK COUNTY REPORT

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Account of John M. Safford, Commissioner  
Merrimack County Superior Court  
(September Term, 1981 — September 1, 1981 to January 1, 1982)

## CREDIT COUNTY

Entry fees	\$ 8,078.00
Fees	3,772.26
Fines	13,011.00
Misc. cash received	.60
Coin-operated copier	814.30
Postage	55.00
Transcripts	385.00
Forfeiture of bail	1,795.00
Interest on NOW account	<u>239.25</u>

\$28,150.41

## CHARGE COUNTY

Postage	\$ 59.50
Bank checks	37.80
Deposit tickets	3.10
Bank service charges	3.00
Misc. cash paid out	79.65
Court facilities	
excrow fund	<u>1,629.00</u>

\$ 1,812.05

Paid to County Treasurer.....\$26,338.36

February 11, 1982 Approved.

Joseph A. DiClerico, Jr.  
Presiding Justice

**REPORT OF THE COUNTY ATTORNEY**

The office of the Merrimack County Attorney is presently staffed by two lawyers working full time, an administrative secretary and a part-time file clerk. This small legal team is ultimately responsible for the prosecution of all but a handful of criminal cases that come through the County. It is directly responsible for prosecuting the criminal cases that come before the Merrimack County Superior Court. The two attorneys also appear for the State in the various district and municipal courts within the County at the request of local police departments and as time permits. Additionally, the office provides legal representation and advice to Merrimack County officials when they are acting in their official capacities, and to others where provided by statute.

This office has also made it a policy to encourage local police departments to contact it with its legal questions, which has strengthened the State position in prosecuting many cases.

Unfortunately, the criminal caseload has continued to be heavy and there does not seem to be any evidence to suggest that the caseload will decrease. The Clerk of Court has scheduled Grand Jury proceedings each month and that has aided this office in allowing it to screen out those cases which would be difficult if not impossible to prove to a petit jury. The increase in those meetings has increased the workload of this office, but we believe it has also reduced the overall cost of prosecuting cases due to the fact that we have time to better assess each and every case.

There is an experiment which was instituted by the Chief Justice of the Superior Court not allowing plea bargaining in criminal cases in the Merrimack County Superior Court. There has already been a debate in the press as to the pros and cons of plea bargaining and I feel it is inappropriate to deal with them in this report. The only true effect our office can see at this point is an increase in trials, motions filed by defendants, and increased costs related to the calling of witnesses for court hearings.

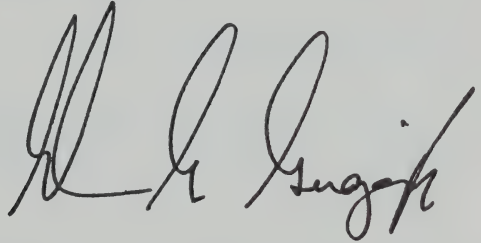


**Cases Entered In 1981:**

376 Indictments  
295 Complaints on Appeal  
13 Informations  
7 Miscellaneous  
691 Total

**Dispositions:**

33 Jury Trials  
34 Bench Trials  
216 Pleas  
268 Nol-Prosses  
151 Other  
702 Total

A handwritten signature in black ink, appearing to read "Glenn G. Geiger, Jr.", with a stylized, cursive script.

Glenn G. Geiger, Jr.  
Merrimack County Attorney

MERRIMACK COUNTY REPORT



MERRIMACK COUNTY SHERIFF'S DEPARTMENT  
ANNUAL REPORT 1981

Civil Process Revenue—

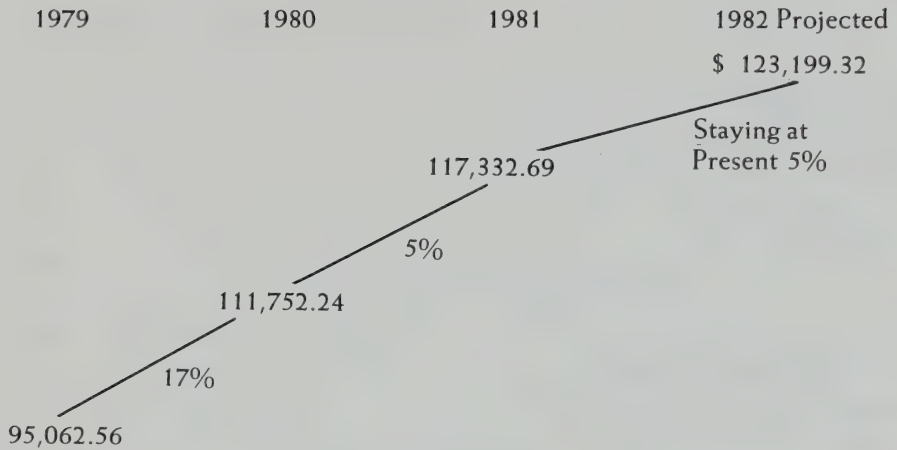
Writs, Attachments, Libels, Orders, Subpoenas, Etc. served by  
Deputies, Fees for above services which are turned over to the County  
Treasurer.

Received and disbursed to County Treasurer—	\$ 104,303.78
Unpaid Services—Dec. 31, 1981 (Accounts Receivable)	8,586.41
Total anticipated Income for County . . . . .	\$ 112,890.19

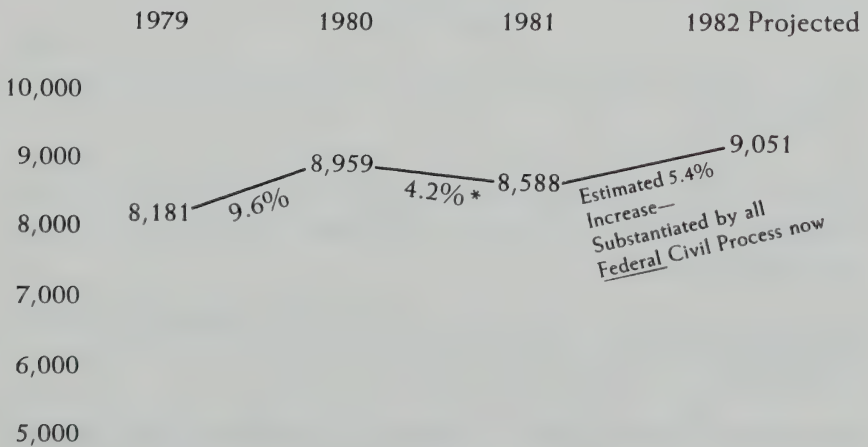
Services for which no compensation is received—

Franklin Pierce Law Center	990.00
New Hampshire Legal Assistance	505.00
Merrimack County Attorney	2,762.50
Incarcerated Persons (State Prison, Jails)	185.00
Total Uncompensated . . . . .	\$ 4,442.50
Grand Total for all Services Performed . . . . .	\$ 117,332.69

# CIVIL PROCESS REVENUE



# NUMBER OF CIVIL PROCESS SERVICES



\* Reflects a change in the area of Writs of Execution, in that the District Courts are issuing Arrest Warrants for persons found in default judgement. RSA 524:6—a

## MERRIMACK COUNTY REPORT

## Capias/Warrant Arrests

		ADULT	JUVENILE
Capias (Indictment)	Arrest	37	0
Capias (Contempt)	Arrest	83	0
Warrants (Bench and other depts.)		256	0
Sub Total		376	

## Investigative Arrest/Assisted Arrest

Arrests—Criminal	26	13
Arrests—Motor Vehicle	0	1
Assisted Arrests—Criminal	25	5
Assisted Motor Vehicle	28	0
Sub Total	98	

GRAND TOTAL ARRESTS.....474

## Definitions

Capias Arrest — Arrest on Superior Court Order for either Contempt or on Indictment.

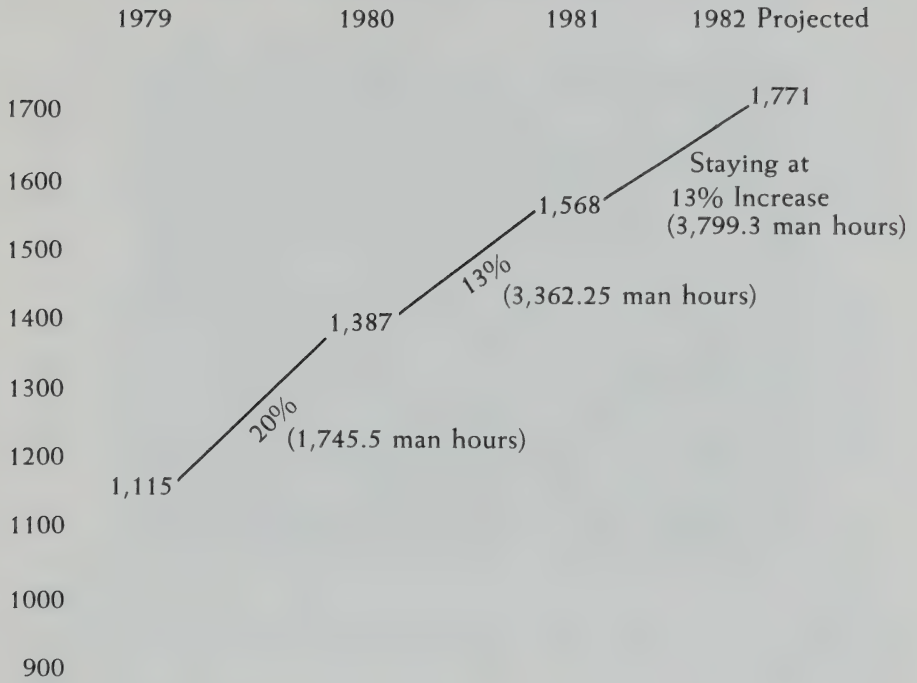
Warrant Arrest — Arrest on Superior, District or Municipal Court Bench Warrants, Governor's Warrants, or Warrants drawn by other departments or agencies.

Investigative Arrest — Arrests resulting from Sheriff's Department Investigations, or on sight observations of offenses.

Investigative Assisted Arrests — Arrests resulting from Sheriff's Department assistance to another department in their investigation, when such Sheriff's Department assistance materially contributed to the identification and/or apprehension of the offender.



## PRISONER TRANSPORT/GUARDING

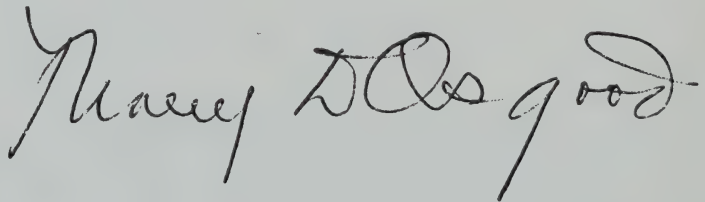


**MERRIMACK COUNTY WELFARE DEPARTMENT**

County Welfare expenditures in 1981 were 1.33 million dollars. Approximately two-thirds of this amount went to pay the County share of categorical assistance programs administered by the State of N. H. These programs provide Old Age Assistance, Aid to Permanently and Totally Disabled, and Intermediate Nursing Care for Merrimack County residents.

Court-ordered placement of youth in foster homes and institutions accounted for an additional \$160,000. \$137,000 was spent in Direct Aid and Soldiers' Aid to provide assistance for both County residents and transients for food, shelter and other basic needs. Another \$90,000 was expended for nursing home care on patients for which Merrimack County was the legally responsible unit of government.

Due to State and Federal cutbacks, changes in Settlement Laws, inflation and high unemployment, the numbers of people served and the amount of dollars spent rose dramatically over 1980. An additional full-time social worker was hired to meet the increasing demands placed on the department.

A handwritten signature in cursive script, reading "Mary D. Osgood". The signature is written in dark ink and is positioned above the printed name and title.

Mary D. Osgood  
Welfare Director

**MERRIMACK COUNTY NURSING HOME  
1981 ANNUAL REPORT**

With the opening of a previously unoccupied 34-bed nursing unit, the hiring of a new Administrator and major improvements to the physical plant, 1981 proved to be a year of significant progress and change for the County's Nursing Home.

The 200-bed McLeod Building, completed in 1977, was originally designed to accommodate an expected increase in future demand for nursing home beds due to an upward trend of the aged and infirm population in Merrimack County. Thus when the McLeod Building was officially dedicated in 1977, only 166 beds were placed in operation, leaving one 34-bed nursing unit unoccupied. During 1981 it became evident that the demand for nursing home beds by the medically indigent population of Merrimack County had risen to the point where the waiting list for admission to the Home was becoming unreasonably long. Therefore, utilizing a supplementary appropriation authorized by the County Delegation for equipping and operating purposes for the balance of the year, 5 North Nursing Unit was officially opened for occupancy on October 5, 1981. This nursing unit, as well as the remaining 278 beds in the Nursing Home, is operating at a high level of occupancy and our waiting list has been reduced to a manageable level.

## MERRIMACK COUNTY REPORT

On January 5, 1981, Howard M. Teaf, 3rd, became Administrator of the Nursing Home, a position which had been vacant since July, 1980, and Marjorie Burris, formerly Director of Resident/Patient Care, was promoted to Assistant Administrator.

Two major physical plant improvements were completed in 1981. A 100-foot-long concrete wheelchair ramp and automatic electric door were constructed to provide access for handicapped residents to the pleasant area to the west of the McLeod Building. Further development is contemplated to increase the usefulness of this outdoor recreation area. The brick and concrete wall separating the residents' and staff dining rooms was demolished and replaced with a movable partition wall. Removal of this wall for special events will enable the entire resident population of the nursing home to attend functions in the dining room, which doubles as an auditorium for such occasions as the Christmas Party and dances throughout the year.

Several statistical indicators were included in the 1980 Annual Report; a comparison of them with the 1981 indicators follows.

	1979	1980	1981
Admissions	68	75	82
Patient Days	96,380	94,798	98,810
Physical Therapy			
Treatments	10,485	13,008	18,232

Admissions and Patient Days are both significantly higher than in 1979 and 1980, demonstrating the effects of the high census levels we have been experiencing and the opening of 5 North Nursing Unit. The very large increase in Physical Therapy activity reflects the ongoing and increased emphasis which is placed on restorative care.

	1979	1980	1981
Laundry (lbs.)	1,105,208	983,673	1,003,252
Dietary (meals)	380,000	360,566	392,991

As noted in the 1980 Annual Report, the reduction in the Laundry and Kitchen indicators in 1980 resulted from a sharp decline in the prisoner



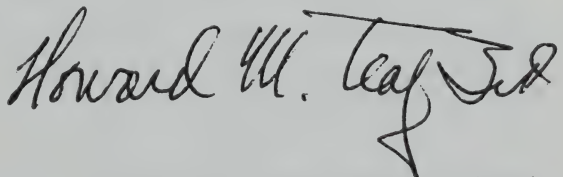
census at the neighboring County Correctional Facility, which obtains laundry services and meals from the Nursing Home. The 1981 increases in activity in these departments reflect a rising Correctional Facility census, as well as the opening of 5 North Nursing Unit.

On July 21, an election supervised by the Public Employees' Labor Relations Board was conducted to determine whether certain nursing home employees wished to be represented as a bargaining unit by the State Employees Association. Of 226 eligible employees, 82% or 186 cast votes with the following result:

	Votes
State Employees' Association	49
No Representative	<u>137</u>
	<u>186</u>

The Nursing Home and County Administration view this election result as an expression of confidence by Nursing Home employees, and pledge to continue to provide fair and equitable treatment and working conditions to all employees.

1981 has seen a number of subtle as well as obvious changes and improvements at Merrimack County Nursing Home. Your new Administrator regards his first year as successful and rewarding, and acknowledges that none of it would have been possible without the loyal, interested support of a skilled, cooperative staff.

A handwritten signature in black ink, reading "Howard M. Teaf" followed by a stylized flourish.

Howard M. Teaf, 3rd  
Administrator

## MERRIMACK COUNTY REPORT

### Report of the Merrimack County Nursing Home Auxiliary For 1981

The Merrimack County Nursing Home Auxiliary members have come to the Home every Wednesday morning to visit the residents and hold a meeting to plan their activities. The auxiliary has thirty members from Franklin, Boscawen, Penacook, Elkins, Salisbury and New London. They have donated a total of over 2000 hours of volunteer service to the Home.

From spring to fall, flowers were brought in from the members' gardens and distributed to the residents.

The auxiliary has arranged for various organizations in the county to sponsor a birthday party each month with entertainment and refreshments honoring all residents who have a birthday that month.

The members have made many articles for sale in the gift shop and at the Hopkinton Fair. They staffed the County Home booth at the fair selling articles made by the activities department and auxiliary.

The Christmas store was held in December to give residents an opportunity to buy Christmas gifts. The articles sold were solicited by the members from merchants and organizations throughout the county.

Home-made cookies were donated for the residents' Christmas party.

In addition to the Christmas store and Hopkinton Fair, two food sales were held to raise money for our projects.

Our treasurer this year took on the added responsibility of handling funds for the activities department which are donated for Christmas and other activities or given as memorial gifts.

This year a donation of \$250.00 was given toward the purchase of Mrs. Chase, the training mannequin. We also provided seven large clocks for the day rooms, material for 11 bulletin boards, and items needed by the activities department such as scissors, pinking shears, crayons, coloring books, yarn, cloth, bingo prizes, cards, etc.

We have enjoyed our volunteer service to the residents; and we thank the Administration, the Commissioners, the activities department and other staff members for their support and help in all our endeavors.

Mildred Hudson, President  
MCNH Auxiliary

**Merrimack County Nursing Home  
Chaplain's Report**

The Chaplaincy Services at the Home expanded both in activities and the number of residents attending. Services were held every Sunday in the chapel except the special services held in the Activities Room.

Local churches sponsored a three-part "Summer Gospel Festival" in July, August, and September. First Baptist Church of Concord, Bartlett Mission of Northfield, and the Voice of Faith Chapel offered programs of children's choirs, instrumental soloists, and group singing.

The Salvation Army band with able assistants both old and young presented Easter and Christmas programs. The Concord Seventh Day Adventists brought a large group to put on an excellent Christmas Day service.

The outstanding Advent program was a dramatic pageant "The Toymaker's Son", a parable based on the Bible story of Redemption, performed by actors from "Youth With a Mission" in Concord. It combined mimes, ballet, and odd electronic musical effects. The costumes were very unusual. We had about a hundred in attendance.

The Gideons International distributed over 300 large-print New Testaments, personally visiting every room and leaving a copy at each bed. The Wednesday Bible Study, a roundtable discussion group, continued throughout the year. Also, the Rev. Winthrop Nelson of Hooksett taught a few residents in the Activities Room once a month.

Paul Lyons,  
Chaplain

**Saint Paul's Parish  
Franklin, New Hampshire**

Our pastoral ministry to the Residents is a very important one for all of us.

The priests of St. Paul's Parish dedicate themselves:

- To saying Mass on the third Tuesday of each month;
- To anointing the sick twice a year at the monthly liturgy for sick individuals or new Residents; and
- To hearing Confession upon request.

Four Sisters of Holy Cross, in West Franklin, together with extraordinary lay ministers from St. Paul's Parish — a married couple, helping to distribute Holy Communion weekly to 126 Residents; and 12 volunteers bringing them to Mass monthly, are fulfilling an important role also.

On special occasions, Sister Therese Belanger, CSC, conducts a Liturgy of the Word and Holy Communion is distributed with the help of the extraordinary ministers and volunteers.

This past year, during Advent, Lent and the Month of May, the Rosary was prayed in the chapel by the RENEW volunteer lay people from Penacook assisted by Sr. Therese Belanger, CSC.

In addition to these services, Sister Therese Belanger visits the Home three times a week to meet with certain Residents and express "Happy Birthday!" wishes to each individual Resident during the month they celebrate.

Our ministry has been greatly facilitated by the personnel's cooperation in going out of its way to help us cater to the spiritual needs of the Residents.

Sister Therese Belanger, CSC



**REPORT OF THE CORRECTIONS ADMINISTRATION**

1981 was a year that will be remembered in Merrimack County as a year of accomplishment and progress in the Department of Corrections.

The contract for a new correctional facility was approved and signed by the County Commissioners as a result of a vote by the County Delegation authorizing the funds to build the new correctional facility.

This was the result of a long and thorough series of studies by the building committee by request of and under the direction of the County Commissioners and funded by authorization of the County Delegation, to assure that the needs of the county would be met and that all requirements for a constitutional, safe and secure institution would be met.

The contract was awarded to Mortonson Construction Company of Keene, N. H. On August 18, 1981 the ground breaking ceremonies were held at the site of the new facility. Many interested and professional people attended the ceremonies, and a brief program was presented by the County Commissioners and Chairman of the Building Committee. The completion date has been set for December 1982.

Merrimack County Department of Corrections, in keeping with its standards and goals, continues to progress. The education program involved 109 inmates.

Thirty-seven (37) received GED diplomas, nineteen (19) received partial test batteries. Nine (9) men were taught to read and six (6) were found to be functionally illiterate, but assistance was given so far as possible. Five (5) inmates volunteered to tutor others and worked with four (4) outside volunteer people. This assisted the two teachers who worked unpaid through the summer.

Recreation, hobby/craft, religious programs, AA program, work release programs, forestry program and pre-release programs were very successful. The work release program resulted in a total of \$4,567.10 being sent by offenders to the probation department and various courts for fines, restitution and child and family support. The forestry program involved brush cutting, tree cutting, landscaping and clearing of the County cemetery. The AA program was regularly attended by forty-three (43) inmates and by many others on a part-time basis. The pre-release program provided emergency housing, job interviews and welfare assistance and clothing, where needed, to twenty-eight (28) inmates who had no resources in the community. The agencies we worked with directly were N. H. Probation Department, Employment Security, N. H. Welfare Department, Merrimack County Welfare Department, Voc-Rehab. Program, CETA, Adult Tutorial Service, Harvest Christian Church and the Episcopal Diocese of N. H. The recreation functions were well received and many active games and outdoor activities were participated in. 116 educational and informational films were obtained from N. H. Library, Concord Library, Franklin Library, North Country Film and Capitol Distributors, most were at no or very little expense to the department.

Special thanks go to Miss Domm, Program Director and her volunteers, for many hours of long and hard work to keep alive, and meaningful, all the programs we have in the Corrections Department.

Our staff psychologist, Bruce Kleinhans, Ph.D., comes twice a week for half day and during 1981 saw over 70 inmates. Common problems were suicidal impulses, drug and alcohol abuse, depression, anxiety and impulse control. Many sessions, where possible, were held with inmates' families, to insure that they would return to a more stable, responsible, and supportive social environment following release. Mr. Kleinhans is available, on call, twenty-four hours a day.

Since the beginning of a much more restrictive admissions policy at New Hampshire Hospital this year, we have seen a considerable increase

in the number of inmates with severe psychotic and/or suicidal conditions. With the opening of the new facility, we expect a further increased demand for psychological services to deal with these severely disturbed individuals.

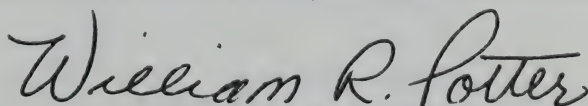
The County Physician sees every person admitted for a general medical review and physical. Many are in bad physical condition and require further care and medication. This will also increase once the new facility is open and all the pre-trial detainees are once again confined in Merrimack County.

The Department of Corrections processed 197 House of Correction inmates and housed out 231 to other counties. There were several with psychological problems that the other counties would not accept, and we were forced to keep them in our institution in the segregation unit. Disturbed inmates continue to be a problem and make up over 30% of our population. The House of Correction (sentenced inmates) experienced a 25% increase in population over the 1980 admissions. The courts are also giving longer sentences, in most cases, especially where serious crimes are involved. In August the seven (7) day mandatory D.W.I. sentence went into effect, and we started to experience an increase in population, due to this law, in late September.

In Closing, I wish to thank the County Commissioners, Rodney Tenney, Administrator, Howard Teaf, 3rd, Nursing Home Administrator and his staff for their continued support and assistance; Sheriff Daniels, Sheriff Smith and their staff for the many hours and miles of transporting inmates around the State.

Last, but not least, my special "thank you" to my entire staff for their continued support and dedication under these times of stress and strain in the operation of the old facility and the many inmates remanded to our care.

The Administration invites all interested persons to visit the correctional department and view the work in progress, as well as visiting the old, existing facility and answering any questions that you might have.

A handwritten signature in black ink that reads "William R. Potter". The script is cursive and fluid, with the first name "William" being larger and more prominent than the last name "Potter".

William R. Potter, Administrator

# MERRIMACK COUNTY REPORT

## Merrimack County Department of Corrections

February 16, 1982

Total Commitments H of C.	197
Total Commitments Jail	<u>231</u>

TOTAL:	428
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### Offenses:

DWI	30
Assault	38
Negligent Homicide	3
Resisting Arrest, Appreh. or Detention	15
Theft	52
Sale of Controlled Drug	7
Criminal Trespass	27
Possession of Controlled Drug	9
Contempt	50
Misappropriation of Funds	1
Attempted Arson	1
Arson	4
Criminal Mischief	26
Criminal Threatening	10
Burglary	48
Disorderly Conduct	7
Sexual Assault	14
Reckless Conduct	3
Operating After Revocation	15
Operating After Suspension	6
Receiving Stolen Property	9
Violation of Probation	10
Escape	9
Leaving Scene of Accident	1
Bail Jumping	3
Unauthorized Use of Vehicle	10
Uninspected Vehicle	2
Illegal Parking	2
Speeding	3
Reckless Operation	1
Operating w/o a License	1
Criminal Restraint	3



Conduct After Accident	2
Criminal Liability for	
Conduct of Another	1
Indicted	5
Felony	1
Fugitive From Justice	6
Bad Checks	2
Conspiracy to Commit Theft	1
Conspiracy to Commit Burglary	1
Manslaughter	2
Possession of Stolen Property	3
Concealment of Merchandise	2
Carrying Weapon w/o a License	1
Non-payment of Fine	2
False Info. on Detective License	1
Deliver Article to NHSP Inmate	1
Prohibited Acts	2
Fraud & Deceit	3
Default on DWI 2nd	1
False Info. to a Police Officer	1
Use of Firearm	1
Failure to Stop for Police Officer	3
Armed Robbery	3
Protective Custody	1
Robbery	5
Implement of Escape	1
Kidnapping	2
Felon in Possession of Firearm	1
Possession of Concealed Weapon	1
Assault on Police Officer	1
Bench Warrant	6
Forgery	4
Failure to Appear	1
Capias	1
Fel. Use of Firearm	2
Delinquency	1
Unpriv. Physical Contact	1
Indecent Exposure	1
B & E	1
Harassment	1
Sexual Conduct w/Juvenile	1

# MERRIMACK COUNTY REPORT

Precautioning Penalties	1
Motor Vehicle Violation	4
Violation of Parole	1

## Commitments from various Courts:

	Jail	H of C
Concord District	63	36
Franklin District	47	45
Pittsfield District	21	8
Hooksett District	15	16
New London District	7	7
Henniker District	2	
Loudon District	1	
Merrimack Superior	27	93
Manchester		1

Inmates on January 1, 1981	16
Inmates Admitted in 1981	389
Inmates Discharged in 1981	350
Inmates on December 31, 1981	39



Ground-breaking ceremony for new Corrections facility.  
Commissioners Peter Spaulding and Edna McKenna, Representative  
Peter Stio and Corrections Administrator William Potter.

**MERRIMACK COUNTY REGISTER OF DEEDS  
CONCORD, N.H.**

On March 10, 1981 Kathleen M. Guay tendered her resignation as Register of Deeds for the County of Merrimack to the Honorable Richard Dunfey effective May 1, 1981. Kathleen M. Guay had worked for the County thirty-five years. She was the Deputy Register of Deeds for the late Katherine A. Crowley and served in that position until Miss Crowley retired at the end of her term in 1956. She was elected Register of Deeds in the 1956 election and took the oath of office January 2, 1957 and had continued as Register of Deeds until her retirement May 1, 1981.

Marjorie B. Gatherum was appointed by the Justices of the Superior Court, Commissioner to perform the duties of the Register of Deeds, for the balance of the term of Kathleen M. Guay. Prior to my appointment I had served as Deputy Register of Deeds for eighteen years and was originally employed by Katherine A. Crowley in October 1954. Florence E. Lavin is now the Deputy Register of Deeds.

In all our long years of service to the County of Merrimack, we have seen many changes. We pride ourselves in the Registry that we feel we have played a strong part in.

With the high interest rate and the general state of the economy, business has slowed down and our recordings have been less. The following figures are for just the conveyances and the mortgages.

<b>Year</b>	<b>Conveyances</b>	<b>Mortgages</b>	<b>Total</b>
1979	4,970	4,406	9,376
1980	4,303	3,236	7,539
1981	3,874	2,973	6,847



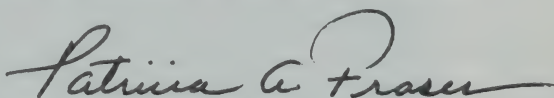
Marjorie B. Gatherum  
Register of Deeds

**REPORT OF THE REGISTER OF PROBATE**

The office of the Register of Probate is presently staffed by a full-time Register, Deputy Register and three clerk-typists. The Registry is the major processing center of papers in Decedent Estates, Adoptions, Terminations of Parental Rights, Guardian and Conservator Estates, Change of Names and Involuntary Commitments to New Hampshire Hospital. The Register issues, records and files these documents in accord with the Statutes and the Rules of Court. The legislature, having placed co-jurisdiction on Involuntary Commitments and appointment of Guardians over New Hampshire Hospital Patients in Merrimack County, has caused a large increase in our case load, which has resulted in the Court sitting three times most weeks as opposed to once a week which was the norm about ten years ago. The Case load in the Merrimack County Registry for the year 1981 totaled over 900 cases:

Probate Files	600	Guardian-Conservator	80
Adoptions	62	Involuntary Commitments	230

Most of our older records, which date back to 1823 are now on microfilm, are being inserted in jackets and should be in use by the end of 1982, these records having been filmed and processed by Microfilm Services of Hudson, N. H. The on-going process of recording on microfilm is now and will continue to be done by the office personnel.



Patricia A. Fraser  
Register of Probate



**COUNTY OF MERRIMACK  
PURCHASING DEPARTMENT**

February 15, 1982

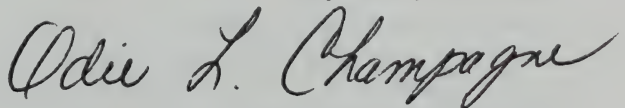
In keeping with the standards of quality and cost containment for the County of Merrimack, the year of 1981 has been a year of challenge for the Purchasing Department. The needs of supplies and knowledge of availability, contracts, and prices, are as demanding as ever for the year. I feel confident in saying the Purchasing Department has been as cost efficient and effective in both areas of "getting the most for your money."

State of New Hampshire contracts, Group Hospital contracts, and bids are utilized to the best advantage for the County and are scrutinized before and after final decision is made to employ these contracts or bids.

Interaction and communication within all departments and the Board of Commissioners, is important to interlace understanding and requirements for the essentialities of supplies for the County Departments.

I wish to thank Rodney Tenney, County Administrator and the County Commissioners for their continued support, advice and professionalism. With their attitude and assistance, the Purchasing Department will continue to strive for proficiency as well as efficiency in cost containment for 1982.

Respectfully submitted,

A handwritten signature in black ink, reading "Odie L. Champagne". The signature is written in a cursive, flowing style with a large, prominent "O" at the beginning.

Miss Odie L. Champagne  
Purchasing Agent  
Merrimack County

### FARM REPORT

We made one major change in our farm operation this year. The entire swine herd was sold and the piggery was closed because of a continuous T.B. problem.

To offset the loss of revenue from the pigs, plans are being made to increase our beef operation. We also changed the farm hands position from full time to part time.

In August the County started to build a new jail in one of our best alfalfa fields. That also is a big loss to the farm.

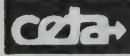
This was an excellent corn-growing season, and we harvested the largest forage corn crop ever. We also harvested 13,000 bales of hay and dug 1000 bushel of potatoes.

A semen tank and semen were purchased this year. This was to get a better conception rate and improve the dairy herd; and with the use of it, our Herdsman artificially inseminates the complete dairy herd.

It is our goal to have a farm and dairy herd that the people of Merrimack County will be proud of.

A handwritten signature in cursive script that reads "Walter R. Lampron". The signature is written in dark ink and is positioned above the printed name and title.

Walter Lampron,  
Farm Manager

**MERRIMACK COUNTY DEPARTMENT OF  
EMPLOYMENT AND TRAINING**

The Department of Employment and Training (MCDET) served 665 Merrimack County residents through programs funded under the Comprehensive Employment and Training Act during fiscal year 1981. Funding was made possible through a Department of Labor grant to the State of New Hampshire which in turn contracted with Merrimack County to administer programs on the local level.

The year brought many changes to the program, two CETA titles were phased down and eventually eliminated and total program funding was reduced by 30% over the previous year. Internally, five staff positions were eliminated through layoffs or attrition and the department relocated to the County Administration Building to lower overhead costs. In October of 1981, employment and training programs in Belknap and Merrimack Counties were once again consolidated under the auspices of Merrimack County in an effort to reduce expenses and keep both programs afloat.

The 665 people enrolled in various CETA programs throughout the year represented a 20% reduction from 1980 levels. Of the total, 323 adults and 342 youth were served. 110 On-The-Job training contracts were written in 1981, the majority with private-sector employers. Another 56 clients were provided with occupational skill training through a variety of in-state educational programs, while others were given the opportunity to complete remedial and GED programs and earn high school equivalency certificates.

Highlights of the year included a Wastewater Operators Training Program for fifteen Merrimack County residents, providing them with the skills and knowledge to obtain employment in this expanding career field. Also a Youth Entrepreneurship Program was run through the "Friends Program" to restore and operate a greenhouse and summer nursery. Additionally, a program providing work opportunities for retarded citizens was initiated in 1981 and several County youth participated in the construction of a solar house on the campus of U.N.H.

84% of the adults served in FY '81 successfully completed their program objectives, with 70% placed directly into employment. 89% of the youth served either remained/returned to school or were placed into jobs.

**MERRIMACK COUNTY  
COOPERATIVE EXTENSION SERVICE**



The original federal legislation creating the Cooperative Extension Service was the Smith-Lever Act of 1914. The object of this legislation was to "extend" the facilities of state land-grant colleges — such as the University of New Hampshire — and the U. S. Department of Agriculture to assist in public education in the areas of agriculture and home economics. The four traditional areas of Cooperative Extension Service are Agriculture, Home Economics, 4-H and Forestry and they are available to all people in Merrimack County.

**AGRICULTURE:**

Given the facts of dwindling farmland resources of traditional agricultural producing States, depletion of ground water resources, high transportation costs, and other factors, the Agricultural Agent and Advisory Board have placed high priority on programs that increase food production, improve marketing systems, and preserve farmlands that are critical to meet future food needs.

During 1981, the Small Farm Assistance Program has helped establish 40 commercial farm operations with the potential of producing on more than 300 new farm acres.

Although the demand for locally produced food and fiber far exceeds supply, limited farm acres make it impossible for Merrimack County to ever achieve total self-sufficiency. Reaching a goal of maximum production at both commercial and home levels can serve as a buffer to rising food prices, improve the quality and nutrition of food, and provide some degree of security concerning food availability. In addition, farming benefits the local economy, provides a functional use of open space, and does not place a burden on municipal services being funded by tax dollars.

In recent years, agricultural surveys have been completed for the towns of Pittsfield, Concord, Henniker, Dunbarton, and Hopkinton. The agricultural surveys have served as a basis for developing agricultural



policies that some have adopted in their Master Plans. Extension programs are currently in progress that present various options for consideration by towns when determining how to implement their agricultural policies.

Currently, there are more than 400 commercial farms in Merrimack County. The agricultural program provides technical information concerning production, marketing, business management, and land-use to this group. In addition, hundreds of home food producers are reached each year by radio, newspaper, personal contact, and club presentations.

### HOME ECONOMICS:

Educational programs in the area of Home Economics reached many families in Merrimack County in 1980—1981. A major thrust was to provide public educational programs in nine communities, reaching a total of 1,460 individuals. Topics of these programs included Emergency Preparedness, Food Preservation, Legumes and Grains, clothing construction classes (variety of topics, including Sewing for Men), Stress Management and Parent Education Programs.

Four new Homemaker groups were established within the county, and we had an increase of 615 new additions to our newsletter mailing list.

Approximately 650 more families were reached through leader training programs and our homemaker groups. Leader training topics included Emergency Preparedness, Meals When Minutes Count, Building Family Strengths, Burn Out and Cooking with Less Salt.

It is difficult to estimate the public dollar savings when assessing educational programs, but here is an example: Looking at the Emergency Preparedness program we know that safe food storage, better planning and self-reliance are not specifically measured in dollars and cents. Judging from individual evaluations, we can assume that they actually began stocking up, rotating foods, storing foods more safely, and planning better, plus saving \$2.00/week on their food bill through these efforts. This would mean a \$104.00 yearly savings to each participant who attended the program. If we multiply this times the number who were reached in Merrimack County, 504, then collectively \$52,416.00 has possibly been saved on their food budgets in one year.

#### 4-H:

4-H mission is to help young people become self-directing, productive and contributing members of society. This mission is carried out through the involvement of parents, volunteers, and youth educators who organize and provide educational and subject matter experiences in community settings. The 4-H program complements formal education by helping youth develop skills in finding and using information to deal with today's and tomorrow's decisions.

In 1980—1981 the 4-H Program in Merrimack County involved a total of 1,271 youth between the ages of 8 — 18 in traditional 4-H programs. Currently there are 57 organized 4-H Clubs who meet on a regular basis. These organized clubs are staffed by a volunteer force of over 350 adult leaders.

4-H also reaches an additional 3,000 youth outside the traditional club through school and community programs.

#### FORESTRY:

County forest management programs reach hundreds of landowners and forest users each year. Our county foresters teach about improving timber stands with proper cutting, how to manage forest lands for a variety of uses including fuelwood production, wildlife and recreation, and they teach about timber sales for commercial markets, to name just a few.

**REPORTS OF COUNTY AFFILIATED AGENCIES****Concord Regional Visiting Nurse Association  
Homemaker Program**

The Homemaker Program for Merrimack County is administered by The Concord Regional Visiting Nurse Association. Funds for the Program come from the County, the Federal Government (Title XX) and the patients themselves.

Each year the federal contribution to the Program decreases and the county allocation becomes increasingly important. Homemakers provide service to a primarily elderly group of people who depend on the homemaker for such things as grocery shopping, laundry, and light housekeeping. Having someone to do these tasks makes it possible for the elderly to remain at home where they want to be and where they are the happiest.

The Agency provides homemaker services to the City of Concord and the Towns of Allentown, Boscawon, Bow, Canterbury, Chichester, Dunbarton, Epsom, Henniker, Pembroke, Penacook, Pittsfield, Loudon, Weare and by Special Arrangement to Hopkinton/Contoocook.

The Visiting Nurse Associations in Franklin and New London provide homemaker services to the remaining towns in the County through contracts with Concord Regional Visiting Nurse Association.

This past year 22 of the 27 towns in Merrimack County or 81% of the towns requested homemaker services. Services were provided to approximately 160 clients who received 6,319 visits or 22,544 half-hour units of service. Concord Regional Visiting Nurse Association has health services available in the home seven days a week from 8 a.m. until 9 p.m. An answering service is available from 4 p.m. until 8 a.m. In March of 1982 patients who are part of the Concord Area Hospice Program, administered and coordinated by Concord Regional Visiting Nurse Association, will have nursing services available at home 24 hours a day.



**Central New Hampshire  
Community Mental Health Services, Inc.**

Central New Hampshire Community Mental Health Services, Inc. provides comprehensive mental health services to residents of Merrimack County. Services include Inpatient, Outpatient, Partial Hospitalization, twenty-four-hour Emergency, and Community and Educational Services. There are also specialized services provided for infants, children, adolescents, elder citizens, clients released from the New Hampshire Hospital and alcohol and drug abusers.

Services are provided at the Center's headquarters in downtown Concord and at branch offices in Franklin (Twin Rivers Counseling Center), Henniker (Contoocook Valley Counseling Center) and New London (Kearsarge Counseling Center). Crisis stabilization services which include emergency, inpatient and partial hospitalization are located on the Concord Hospital campus. Inpatient consultation services are also provided at Franklin Regional Hospital and New London Hospital. Former New Hampshire Hospital clients are provided special programs at the former Wonolancet Building in Concord and the BiRite Building in Franklin.

To underwrite the cost of providing these comprehensive services to residents of Merrimack County, the Center depends upon funding from the Federal government, the State of New Hampshire, Merrimack County, voluntary contributions, and the charging of fees for service. Income from fees is received primarily from insurance companies, Medicaid and Medicare. Fees charged directly to clients are often reduced according to income and the size of the family. Families with incomes under \$10,000 account for 65% of the Center's clients.

In 1981 the mental health served 4,289 individual clients and had contact with more than 3,800 others through its consultation and education efforts. Almost half the clients who came to the mental health center had no previous history of treatment. The most frequent problems were depression and anxiety brought on by stress and crises.

The Center works closely with the Visiting Nurse Association and other organizations in the health and social service delivery system in Merrimack County. It provides services to nursing homes including the



Merrimack County Nursing Home; police departments; and the Merrimack County Department of Corrections.

A greater emphasis in the coming years is likely on providing more services to clients coming out of the New Hampshire Hospital. More services on a daily sustaining basis are necessary to keep these clients functional in the community. To provide more services to this population while absorbing funding cuts from the federal and state governments presents the Center and the County with a challenge to raise the level of local funding.

### **Retired Senior Volunteer Program**



The Merrimack County Retired Senior Volunteer Program recruits, interviews, and places volunteers, 60 years of age or older, in meaningful volunteer assignments. Providing this service allows the volunteers to participate more fully in the life of their communities so that they can continue to be productive, needed members of society.

RSVP has 365 active volunteers serving in seventy-five non-profit social service agencies, schools, hospitals and nursing homes within Merrimack County. Another twenty-five agencies use RSVP on an irregular basis.

The program is required to provide accident and liability insurance for all volunteers and to provide excess automobile insurance for those volunteers who drive to and from their volunteer assignments. RSVP volunteers are never paid for their services, but the program is supportive in terms of reimbursements for mileage and meals, if necessary.

Many of the volunteer needs in the County are being met by RSVP volunteers. The financial support from Merrimack County enables the program to continue to reach many of the elderly and to establish new volunteer opportunities within the non-profit agencies. RSVP volunteers are an extremely valuable community resource. For the past nine years they have contributed hundreds of thousands of hours of volunteer service within Merrimack County.

Nancy G. Spater  
Director Merrimack County RSVP



### **Merrimack County Conservation District**

Once again it is a pleasure to report highlights of our yearly activities and achievements within the county on a variety of soil and water conservation topics.

The threat over the potential loss of important farmland continues to be a major concern of many communities. This fact has prompted a number of towns to take a second look at their master plan, subdivision and zoning regulations to see if changes are needed in order to achieve the goal of retaining this important resource. One of the important ingredients in this planning effort is knowledge of where these important farmlands are. The District has supplied a number of communities with maps depicting the location and extent of this resource.

As a means of reminding people of the need to protect this nation's soil and water resources, the District in conjunction with many of the County's churches participated in "Stewardship Sunday". An exhibit at the New Hampshire Hunt and Fish Days featured the role played by citizen landowners in providing food and habitat for wildlife found in the state.

The District sponsored, for a third year, an aerial rye-seeding program. This resulted in over 275 acres of cropland being protected with a winter cover crop of rye. We also participated in a no-till conference. This meeting attracted a standing-room-only crowd at the Highway Hotel. "No-till" is a cultural practice aimed at reducing energy consumption and soil erosion and has gained considerable momentum in other parts of the country and is just beginning to take hold here in the northeast.

Leonard Rowell, chairman of the education committee, met with teachers and principals of each school in the County for the purpose of discussing soil and water conservation education and ways in which the District might be of assistance.

The Fish Stocking Program was sponsored, again this year, by the District. Thirty pond owners participated in the program with approximately 4,325 fish being distributed.

Through funds provided by the County, we were able to provide the type of secretarial support so important in maintaining an office and a conservation program responsive to the needs of the landowners in the County. For this support by the County, we wish to express our appreciation to the County Commissioners, and the Merrimack County Delegation.

It is also important to note here, the many volunteer hours given by our supervisors and associate supervisors in developing and carrying out a conservation program.

We also express our appreciation to the Soil Conservation Service and other agency people for their role in getting the conservation job done.

Merrimack County Conservation District  
Board of Supervisors  
Alan Bartlett, Chairman  
Lansing Mallett, Vice Chairman  
Stanley Grimes  
Leonard Rowell  
David Morrill

**Community Action Program  
Belknap—Merrimack Counties, Inc.**

Community Action Program is a private non-profit corporation that sponsors a wide variety of programs and services to relieve the burdens of poverty in Merrimack County. The agency programs and services are provided to low income, elderly and disabled persons. Three of the agency's programs receive specific financial assistance from Merrimack County to provide direct services to Merrimack County residents, such as meals, transportation and elderly companionship.

The Rural Transportation Program provided approximately 18,000 trips to over 400 Merrimack County residents last year. The majority of those riders were congregate meal site participants, utilizing the meal sites in Concord and Franklin. Passengers, especially those from surrounding rural towns, utilize the service to gain access to essential services in Concord and Franklin. Local shopping assistance to residents of the elderly housing units in Franklin and Concord are also accommodated on a weekly basis.

The Senior Companion Program provided increased income for 34 low income elderly residents who in turn, provided services to 135 home-bound and institutionalized senior citizens. A variety of services such as friendly visiting, letter writing, errands and shopping assistance are provided.

The Meals on Wheels Program served a total of 46,126 meals to home-bound elderly of which 317 were unduplicated clients. In conjunction with the Meals on Wheels Program, the Congregate Meals Program provided 82,609 meals at the Warner, Franklin, Suncook and Concord meal sites of which 930 were unduplicated clients.

Community Action continues to maintain and operate local Area Centers in Concord, Warner, Suncook and Franklin which provide direct contact, intake and referral and outreach to the area community residents. Other Community Action Programs include: Head Start, Weatherization, Rural Home Repair, Family Planning, Fuel Assistance, Energy Advocacy, Housing Advocacy, Day Care, Food Cooperative Clubs and Women, Infants and Children (WIC) Supplemental Feeding Program.

The Weatherization Program weatherized 191 homes, provided rural home repair to 13 homes and installed 9 woodstoves into homes.

The Fuel Assistance Program, which provided \$1,287,394 in assistance to 2,775 Merrimack County residents to relieve the high cost of fuel bills, is the program with the largest impact.

Community Action Program has continued its successful operation of services to Merrimack County residents by maintaining an efficient service delivery system and by developing an effective, internal management system. Community Action will continue to coordinate in the future, its purpose and programs with Merrimack County and the communities it serves.





Annual Report  
Emergency Housing Program

The Emergency Housing Program has provided short-term emergency shelter for those who have been displaced and are in need of temporary housing. These clients include victims of family violence, stranded individuals, and victims of fire and eviction.

In 1981 the program served a total of 567 persons resulting from 456 separate referrals. The average length of stay was just under 3 nights, as a result 1592 units of service were delivered for the year.

Merrimack County Welfare has been the largest referral source for the shelter and has made increasing usage of the program throughout the year. County Welfare referred 205 persons for emergency housing in 1981 accounting for 830 units of service. This represents approximately one half the total usage of the program for the year. By contrast, the next largest referral source, Concord City Welfare, accounted for one-third the number of clients as Merrimack County.

Due to decreased funding several cost saving cuts were made in the program in 1981. Most notable was the reduction in staff and the closing of the shelter during the hours of 9:00 a.m. and 4:00 p.m. However, efforts are now under way to restore the 24-hour coverage.

The Emergency Housing Program is on much firmer financial ground this year than last and we are confident that the program will be able to increase its services to the community in 1982 and provide better housing for its clients.

Respectfully submitted,  
William Jarvis  
Administrator

### **Merrimack County Rural Planning Office**

The Rural Planning Office was established to assess human needs in Merrimack County, to determine what services are available to meet those needs, and to improve the delivery of services to rural areas.

The past year dealt a heavy blow to social services in the form of massive cuts in state and federal funding. County service providers were faced with the issue of survival of programs and clients, rather than improvements in service. The Rural Planning Office sponsored two meetings of agency executives to assess the degree of interest and the potential benefits of coordination and cooperative use of resources. While reduced funding increased the need for more effective and economical service delivery, the shaky financial situation and uncertain future of most local agencies has made it difficult to plan ahead. Plans to continue regular meetings of agency heads were set back when the staff person who was available to coordinate the meetings was laid off because of federal funding reductions.

As services or assistance programs provided by one agency were cut back, other agencies serving the same clientele experienced a greater demand for help — while their ability to meet that demand was diminished as staff and program funds were reduced. Ultimately, local welfare budgets are bearing the cost of the cuts in services that enabled many citizens to live as independently and productively as possible through job training, day care, home-delivered meals and other vital programs.

During the period before block grant legislation was enacted, we sponsored two briefings for local agencies on legislative developments and ways of influencing the distribution process within the state, and we disseminated updated information to affected agencies.

The office surveyed local agencies to determine the extent of the cut-backs and the effect on clients, other agencies and institutions, local government and the public. The survey was used by a number of groups in an effort to restore funding to essential services.

The major project carried out by the Rural Planning Office resulted from investigating the possibility of improving access to existing services through better information flow between agencies, the people they were established to serve, and referral agents. To meet this need for information, we began work on a detailed directory of services provided to county residents by public, private nonprofit, and voluntary agencies. With the active aid of Community Services Council, we researched approximately 250 agencies and compiled our listings into a 150-page manual. The directory, to be published in May, 1982, will serve as an inventory of services as well as a reference source. It will be distributed free of charge to local government officials, libraries, churches, and service agencies to increase awareness of services and simplify client referral.

The Rural Planning Office was funded by an Area Development Assistance planning grant administered by the Farmers Home Administration.

Valerie Mitchell  
Project Director



COUNTY OF MERRIMACK, NEW HAMPSHIRE  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AND SUPPORTING SCHEDULES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981  
JUNE 10, 1982





# MERRIMACK COUNTY REPORT

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# MERRIMACK COUNTY REPORT

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# MERRIMACK COUNTY REPORT

## JOHN E. RICH & COMPANY

Accountants and Auditors

JOHN E. RICH, C. P. A. 1936-1971  
ALICE PECKHAM RICH, C. P. A.  
DAVID L. CONNORS, C. P. A.  
DONALD F. MASON

194A Pleasant Street  
P. O. Box 487  
Concord, N. H. 03301  
Telephone 225-5503

June 10, 1982

Board of County Commissioners  
County of Merrimack, New Hampshire  
Concord, New Hampshire 03301

We have examined the combined financial statements of the County of Merrimack, New Hampshire as at and for the year ended December 31, 1981, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and requirements for financial and compliance audits as set forth in Standards for Audit of Governmental Organizations, Programs, Activities and Functions, 1981 revision promulgated by the U.S. Comptroller General; and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except as stated in the following paragraphs.

The County has not maintained a complete records of its general fixed assets as required by generally accepted accounting principles. The statement of general fixed assets included in these financial statements has been prepared using both estimated historical costs provided by County management and current appraisal data provided by insurance companies. Because we were unable to satisfy ourselves by appropriate audit tests or by other means as a result of such incomplete records, we are unable to express and we do not express, an opinion on the accompanying financial statements of the General Fixed Asset Account Groups.

Because we were not engaged as auditors until after December 31, 1981, we were not present to observe the physical inventory taken at that date and we have not satisfied ourselves by means of other procedures concerning inventory quantities. The amount of the inventory at December 31, 1981, enters materially into the determination of the results of operations and changes in financial position for the year ended December 31, 1981. Therefore, we are unable to express, and do not express an opinion on the accompanying statements of revenues, expenses and changed in retained earnings - All Proprietary Fund Types and statement of changes in financial position - All Proprietary Fund Types for the year ended December 31, 1981.

In our opinion, other than the General Fixed Asset Account Group as mentioned in the second paragraph and the Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types and statement of Changes in Financial Position - All Proprietary Fund Types as mentioned in the third paragraph, the combined financial statements referred to above present fairly the financial position of the County of Merrimack, New Hampshire at December 31, 1981, and the results of its operations and changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



# MERRIMACK COUNTY REPORT

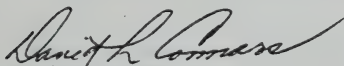
Board of County Commissioners

-2-

June 10, 1982

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the County of Merrimack, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, other than the following schedules - Merrimack County Nursing Home - Enterprise Fund, Statement of Revenues and Expenses Compared to Budget (Non-GAAP Budgetary Basis) and Merrimack County Nursing Home - Enterprise Fund - Statement of Expenses Compared to Budget (Non-GAAP Budgetary Basis) as explained in the third paragraph in which we express no opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,



David L. Connors  
Certified Public Accountant  
JOHN E. RICH & COMPANY  
Accountants and Auditors

# MERRIMACK COUNTY REPORT

## Exhibit 1

### COUNTY OF MERRIMACK, NEW HAMPSHIRE COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS DECEMBER 31, 1981

	Governmental Fund Types		
	General Fund	Special Revenue	Capital Projects
<b>Assets</b>			
Cash	\$ 611,071	\$ 3,370	\$ 556
Temporary Investment	-	-	1,005,000
Accounts Receivable	27,187	-	-
Interest Receivable	2,620	-	59,066
Due from Other Funds	970,994	-	258,657
Due From Other Governments	5,130	68,817	-
Prepaid Expenses	8,128	-	-
Inventories	-	-	-
Property, Plant and Equipment (Net)	-	-	-
Amount to be Provided for Retirement	-	-	-
General Long-Term Debt	-	-	-
<b>TOTAL ASSETS</b>	<u>\$1,625,130</u>	<u>\$ 72,187</u>	<u>\$1,323,279</u>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 548,304	\$ -	\$ -
Contract Payable	-	-	169,384
Accrued Expenses	16,378	-	-
Due to Other Funds	317,723	34,280	-
Due to Court Escrow Accounts	-	-	-
Due to Patients	-	-	-
Due to Inmates	-	-	-
Due to Sheriff Escrow Accounts	-	-	-
Bonds Payable	-	-	-
<b>Total Liabilities</b>	<u>882,405</u>	<u>34,280</u>	<u>169,384</u>
<b>Fund Equity:</b>			
Contributed Capital:			
County	-	-	-
Federal	-	-	-
Investment in General Fixed Assets	-	-	-
Retained Earnings/Fund Balance			
Reserved For:			
Encumbrances	17,248	-	-
Prepaid Expenses	8,128	-	-
Unreserved:			
Designated for Contingent			
Liabilities	226,632	-	-
Designated for Specific Capital			
Projects	-	-	1,153,895
Undesignated	490,717	37,907	-
<b>Total Fund Equity</b>	<u>742,725</u>	<u>37,907</u>	<u>1,153,895</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,625,130</u>	<u>\$ 72,187</u>	<u>\$1,323,279</u>

The Accompanying Notes are an Integral

# MERRIMACK COUNTY REPORT

Exhibit 1

Proprietary Fund Type	Fiduciary Fund Type	Account Groups	General Long-Term Debt	Total (Memorandum Only)
Enterprise	Agency	General Fixed Assets		
\$ 1,441	\$ 319,437	\$ -	\$ -	\$ 935,875
-	79,368	-	-	1,084,368
969,678	-	-	-	996,865
8,771	-	-	-	70,457
-	-	-	-	1,229,651
-	-	-	-	73,947
34,697	-	-	-	42,825
226,365	-	-	-	226,365
6,543,532	-	1,217,110	-	7,760,642
-	-	-	3,220,000	3,220,000
<u>\$7,784,484</u>	<u>\$ 398,805</u>	<u>\$1,217,110</u>	<u>\$3,220,000</u>	<u>\$15,640,995</u>
\$ 140,484	\$ -	\$ -	\$ -	\$ 688,788
-	-	-	-	169,384
315,655	-	-	-	332,033
877,648	-	-	-	1,229,651
-	253,636	-	-	253,636
-	142,735	-	-	142,735
-	1,287	-	-	1,287
-	1,147	-	-	1,147
4,335,000	-	-	3,220,000	7,555,000
<u>5,668,787</u>	<u>398,805</u>	<u>-</u>	<u>3,220,000</u>	<u>10,373,661</u>
472,312	-	-	-	472,312
249,750	-	-	-	249,750
-	-	1,217,110	-	1,217,110
-	-	-	-	17,248
-	-	-	-	8,128
				226,632
-	-	-	-	1,153,895
1,393,635	-	-	-	1,922,259
<u>2,115,697</u>	<u>-</u>	<u>1,217,110</u>	<u>-</u>	<u>5,267,334</u>
<u>\$7,784,484</u>	<u>\$ 398,805</u>	<u>\$1,217,110</u>	<u>\$3,220,000</u>	<u>\$15,640,995</u>

Part of these Financial Statements.





# MERRIMACK COUNTY REPORT

Exhibit 2

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Capital Projects	
Revenues:				
Taxes	\$3,811,871	\$	\$	\$3,811,871
Charges for Services	393,814			393,814
County Farm	119,642			119,642
Intergovernmental	46,902	297,952		344,854
Interest	327,020	19,140	85,660	431,820
Miscellaneous	19,113			19,113
Reimbursements	1,829	10,333		12,162
Total Revenues	<u>4,720,191</u>	<u>327,425</u>	<u>85,660</u>	<u>5,133,276</u>
Expenditures:				
Current:				
General Government	3,574,964	163,340	57,281	3,795,585
Corrections Department	572,742		1,055,203	1,627,945
County Farm	135,846			135,846
Debt Service	178,770			178,770
Total Expenditures	<u>4,462,322</u>	<u>163,340</u>	<u>1,112,484</u>	<u>5,738,146</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>257,869</u>	<u>164,085</u>	<u>(1,026,824)</u>	<u>(604,870)</u>
Other Sources (Uses)				
Operating Transfers - In	350,134	135,198	50,000	535,332
Operating Transfers - (Out)	(575,824)	(354,724)	(134)	(930,682)
Proceeds from Sale of Bond Anticipation Notes	-	-	2,125,000	2,125,000
Total Other Sources (Uses)	<u>(225,690)</u>	<u>(219,526)</u>	<u>2,174,866</u>	<u>1,729,650</u>
Net Increase (Decrease) In Fund Balance During the Year	<u>32,179</u>	<u>(55,441)</u>	<u>1,148,042</u>	<u>1,124,780</u>
Fund Balance, January 1	771,618	93,348	5,853	870,819
Restatement and Reclassifi- cations (Note 14)	(61,072)	-	-	(61,072)
As Restated	<u>710,546</u>	<u>93,348</u>	<u>5,853</u>	<u>809,747</u>
Fund Balance, December 31	<u>\$ 742,725</u>	<u>\$ 37,907</u>	<u>\$1,153,895</u>	<u>\$1,934,527</u>

The Accompanying Notes are an Integral Part of these Financial Statements

# MERRIMACK COUNTY REPORT

## Exhibit 3

### COUNTY OF MERRIMACK, NEW HAMPSHIRE COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	General Fund		
	Budget	Actual	Actual Over/(Under) Budget
Revenues:			
Taxes	\$3,811,871	\$3,811,871	\$ -
Charges for Services	410,848	393,814	(17,034)
County Farm	130,000	119,642	(10,358)
Intergovernmental	16,000	46,902	30,902
Interest	250,000	327,020	77,020
Miscellaneous	7,500	20,942	13,442
Total Revenues	<u>4,626,219</u>	<u>4,720,191</u>	<u>93,972</u>
Expenditures:			
Current:			
General Government	3,543,263	3,574,964	31,701
Corrections Department	663,201	572,742	(90,459)
County Farm	136,120	135,846	(274)
Debt Service	178,770	178,770	-
Total Expenditures	<u>4,521,354</u>	<u>4,462,322</u>	<u>(59,032)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>104,865</u>	<u>257,869</u>	<u>153,004</u>
Other Sources (Uses):			
Operating Transfer In	350,000	350,134	134
Operating Transfer Out	(1,077,023)	(575,824)	(501,199)
Total Other Sources (Uses)	<u>(727,023)</u>	<u>(225,690)</u>	<u>(501,333)</u>
Net Increase (Decrease) in Fund Balance During Year	<u>(622,158)*</u>	<u>32,179</u>	<u>654,337</u>
Fund Balance, January 1	771,618	771,618	-
Restatement and Reclassifications	-	(61,072)	(61,072)
As Restated	<u>771,618</u>	<u>710,546</u>	<u>(61,072)</u>
Fund Balance, December 31	<u>\$ 149,460</u>	<u>\$ 742,725</u>	<u>\$ 593,265</u>

\*\$544,000 was appropriated to reduce 1981 taxes.  
78,158 was encumbered from 12/31/80 fund balance.  
\$622,158 - Total

The Accompanying Notes are an Integral

# MERRIMACK COUNTY REPORT

Exhibit 3

Special Revenue Funds			Total (Memorandum Only)		
Budget	Actual	Actual Over/(Under) Budget	Budget	Actual	Actual Over/(Under) Budget
\$ -	\$ -	\$ -	\$3,811,871	\$3,811,871	\$ -
-	-	-	410,848	393,814	(17,034)
-	-	-	130,000	119,642	(10,358)
350,000	297,952	(52,048)	366,000	344,854	(21,146)
-	19,140	19,140	250,000	346,160	96,160
4,000	10,333	6,333	11,500	31,275	19,775
<u>354,000</u>	<u>327,425</u>	<u>(26,575)</u>	<u>4,980,219</u>	<u>5,047,616</u>	<u>67,397</u>
139,000	163,340	24,340	3,682,263	3,738,304	56,041
-	-	-	663,201	572,742	(90,459)
-	-	-	136,120	135,846	(274)
-	-	-	178,770	178,770	-
<u>139,000</u>	<u>163,340</u>	<u>24,340</u>	<u>4,660,354</u>	<u>4,625,662</u>	<u>(34,692)</u>
215,000	164,085	(50,915)	319,865	421,954	(102,089)
135,000	135,198	198	485,000	485,332	332
(350,000)	(354,724)	4,724	(1,427,023)	(930,548)	(496,475)
<u>(215,000)</u>	<u>(219,526)</u>	<u>4,526</u>	<u>(942,023)</u>	<u>(445,216)</u>	<u>(496,807)</u>
-	(55,441)	(55,441)	(622,158)	(23,262)	598,896
93,348	93,348	-	864,966	864,966	-
-	-	-	-	(61,072)	(61,072)
<u>93,348</u>	<u>93,348</u>	<u>-</u>	<u>864,966</u>	<u>803,894</u>	<u>(61,072)</u>
<u>\$ 93,348</u>	<u>\$ 37,907</u>	<u>\$ (55,441)</u>	<u>\$ 242,808</u>	<u>\$ 780,632</u>	<u>\$ 537,824</u>

Part of these Financial Statements.

# MERRIMACK COUNTY REPORT

## Exhibit 4

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE  
ALL PROPRIETARY FUND TYPES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

<u>Operating Revenues:</u>		
Charges for Services	\$4,861,084	
Miscellaneous Income	20,816	
Internal Income	500	
Maintenance Income	8,865	
Medical Services Income	23,969	
Dietary Income	27,527	
Total Operating Revenues		\$4,942,761
<u>Operating Expenses:</u>		
Administration	865,110	
Purchasing	52,045	
Dietary	698,055	
Nursing Services	1,628,301	
Plant Operations	570,218	
Waste Treatment Plant	13,036	
Laundry and Linen	169,711	
Housekeeping	252,917	
Medical, Doctors, Pharmacist and Clerk	187,484	
Rehabilitation, Recreation	141,300	
Depreciation	247,520	
Total Operating Expenses		4,825,697
Operating Income		117,064
<u>Non-Operating Revenues (Expenses)</u>		
Interest Income	11,385	
Interest (Expense)	(409,261)	
Total Non-Operating Revenues (Expenses)		(397,876)
Loss Before Operating Transfers		(280,812)
<u>Operating Transfers In</u>		
Transfer from Special Revenue	4,724	
Operating Subsidy Transfers	390,626	
Total Operating Transfers In		395,350
Net Income		114,538
Retained Earnings/Fund Balance, January 1		1,305,359
Restatement and Reclassifications (Note 14)		(26,262)
Beginning Retained Earnings Restated		1,279,097
Retained Earnings/Fund Balance, December 31		\$1,393,635

The Accompanying Notes are an Integral Part of these Financial Statements.



# MERRIMACK COUNTY REPORT

Exhibit 5

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
STATEMENT OF CHANGES IN FINANCIAL POSITION  
ALL PROPRIETARY FUND TYPES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

Sources of Working Capital:

Operations:		
Net Income	\$ 114,538	
Add Back Items Not Requiring Working Capital -		
Depreciation	<u>247,520</u>	
Working Capital Provided by Operations		\$ 362,058
County Contribution of Equipment		<u>26,325</u>
Total Sources of Working Capital		<u>388,383</u>

Uses of Working Capital:

Decrease in General Long-Term Debt Payable	360,000	
Restatement of Beginning Fund Balance	26,262	
Purchase of Building Additions and Equipment	<u>92,198</u>	
Total Uses of Working Capital		<u>478,460</u>

NET DECREASE IN WORKING CAPITAL \$ (90,077)

ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL

	Increase or (Decrease)
Cash	\$ (75,902)
Accounts Receivable	472,605
Interest Receivable	8,771
Prepaid Expenses	26,978
Inventories	(43,032)
Accounts Payable	23,798
Accrued Liabilities	(24,732)
Interfund Loan Payable	<u>(478,563)</u>
NET DECREASE IN WORKING CAPITAL	<u>\$ (90,077)</u>

The Accompanying Notes are an Integral Part of these Financial Statements.

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Merrimack, New Hampshire, conform to generally accepted accounting principles as applicable to governmental units.

The following is a summary of the more significant policies:

#### Basis of Presentation

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the County:

#### GOVERNMENTAL FUNDS

- 1) General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.
- 2) Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.
- 3) Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

#### PROPRIETARY FUNDS

- 4) Enterprise Fund - An enterprise fund (The Merrimack County Nursing Home) is used to account for operations that provide a service to the residents of the County by user charges and reimbursements from the State of New Hampshire, where periodic measurement of net income is required by the County and State for capital maintenance, public policy, management control, accountability, and cost reimbursement purposes. Such accounting principles required the preparation of separate financial statements as has been done in this case.

(Continued)

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

### FIDUCIARY FUNDS

- 5) Agency Funds - To account for assets held by a governmental unit acting as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

### ACCOUNT GROUPS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

#### General Fixed Assets

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in governmental funds. Fixed assets accounted for are land, buildings, and equipment and construction in progress, although county records are incomplete.

The values for the general fixed assets shown in note 8 of this report are based on estimated historical costs as provided by county management and current appraisal data as provided by insurance companies.

#### General Long-Term Debt Group of Accounts

Long-term liabilities expected to be financed from general governmental funds are recorded in the general long-term debt group of accounts. It is the county's intention to retire these bonds from tax revenues generated by the general fund, even though the proceeds of the bonds were used to construct tangible and potentially saleable assets. In addition, the bonds bear the full faith and credit of the county.

(Continued)

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

Nursing home bonded debt has been reflected in the enterprise fund to meet the requirements of NCGA Statement #1, which states that bonds expected to be retired from enterprise revenues should be shown as a liability of this fund. These bonds also bear the full faith and credit of the County and are not just the obligation of the nursing home.

### Bases of Accounting

The modified accrual basis of accounting is used for all governmental type funds (general, special revenue, and capital projects) and fiduciary (agency) funds.

Under the modified accrual basis of accounting, revenues are recorded when received in cash except in cases where they are both measurable and available and therefore are resources which may be used to finance expenditures of the fiscal period. Expenditures, except for interest on the general funds portion of long-term debt which is recorded when it becomes due, are recorded when goods or services are received and actual liabilities are incurred.

The full accrual basis of accounting is used for the enterprise fund (Merrimack County Nursing Home), its revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

### Temporary Investment

Temporary investment consist of certificates of deposits. They are recorded at cost which approximates market value.

### Inventories

No funds, except the enterprise fund (Merrimack County Nursing Home), record inventories. The nursing home records inventories at cost on a first-in, first-out basis. Inventories consist of food and supplies.

(Continued)

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

### Prepaid Expenses

Prepaid expenses of the enterprise fund (Merrimack County Nursing Home) represent prepayments of subsequent year's expenses. They will be written off as actual expenses when they are incurred during 1981. At the end of 1980 the prepaid expenses were comprised of the following:

Prepaid Contracts	\$ 193
Plant Insurance	33,504
Prepaid Maintenance	1,000
Total Prepaid Expenses	<u>\$ 34,697</u>

Prepaid expense of the General Fund is for prepaid worker's compensation insurance.

### Accrued Expenses

Accrued expenses of the enterprise fund (Merrimack County Nursing Home) are comprised of the following:

Accrued Retirement	\$ 8,903
Accrued Social Security	16,963
Accrued Payroll	31,911
Accrued Interest	94,459
Accrued Employee Compensation - Vacation Leave	163,419
Total Accrued Expenses	<u>\$315,655</u>

### Total Columns on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(Continued)



# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

### Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation in general fund is employed as an extension of formal budgetary integration. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. The encumbrance in the general fund is for the following:

Federal Revenue Sharing	
Probate Microfilm	\$ 6,074
Information System	11,174
Total	<u>\$ 17,248</u>

### NOTE 2- PENSION FUND

The county provides for pension benefits to substantially all employees through a contributory retirement system under New Hampshire law. The law prescribes the formula for computing retirement allowances and presently does not permit advance funding of pension liabilities. Retirement allowances are paid by county funding and employees' contributions, based on age and date of entry. Employee contributions constitute an annuity savings fund from which a portion of the retirement allowances are paid. Pension expense paid for the year totaled \$93,648. The unfunded past service liability of the entire retirement system was approximately nineteen million dollars (of which approximately seventeen million dollars is the state's liability) and is being amortized over a twenty year period terminating in 1993. The value of vested benefits of the employees has not been determined.

### NOTE 3 - ACCUMULATED UNUSED EMPLOYEE BENEFITS

The County does not accrue accumulated vacation or sick leave in the General Fund, but rather records these costs at the time the payments are made. The Enterprise Fund (Merrimack County Nursing Home) accrues accumulated vacation leave and recognizes the expense in the period the leave is earned.

Vacation Leave - Employees earn between one half hour per eight hours worked to one and a quarter days vacation at the completion of each month's service. At least one week of vacation leave must be used within one year of accrual. Upon termination, employees receive any remaining vacation leave which has been accrued. At December 31, 1981, estimated accrued vacation leave was \$163,419 for the Enterprise Fund (Merrimack County Nursing Home).

(Continued)

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

Sick Leave - Employees earn between one half hour per eight hours worked to one and one half days at the completion of each month, depending upon the employees' classification. Employees may accumulate a maximum of 90 days sick leave. Sick leave is not vested and it is not the policy of the County to pay accrued sick leave to employees upon termination. Sick leave is only recognized in the year it is paid.

### NOTE 4 - DUE FROM OTHER GOVERNMENTS

Amount due from other governments in the special revenue fund - federal revenue sharing - is for the fourth quarter 1981 entitlements in the amount of \$68,817 received in 1982.

The amount due from other governments in the general fund is for reimbursements of various expenses.

### NOTE 5 - CHANGES IN LONG-TERM DEBT

The following is a summary of bond transactions for the County of Merrimack for the year ended December 31, 1981:

	Balance January 1	General Obligation Notes and Bonds Issued	General Obligation Notes and Bonds Retired	Balance December 31
<u>General Obligation Debt</u>				
<u>Payable</u>				
Public Improvement Bonds, Court House Additions	\$ 560,000	\$ -	\$ 65,000	\$ 495,000
<u>Long-Term Bonds:</u>				
Public Improvement Bonds, Administration Building	650,000	-	50,000	600,000
Bond Anticipation Notes, Corrections Building	-	2,125,000	-	2,125,000
Total General Fund	<u>1,210,000</u>	<u>2,125,000</u>	<u>115,000</u>	<u>3,220,000</u>
Public Improvement Bonds, Hospital	150,000	-	25,000	125,000
Public Improvement Bonds, Two Hundred Bed Addition	4,125,000	-	275,000	3,850,000
Public Improvement Bonds, Two Hundred Bed Supple- mental	420,000	-	60,000	360,000
Total Nursing Home	<u>4,695,000</u>	<u>-</u>	<u>360,000</u>	<u>4,335,000</u>
 Total General Obligation Bonds and Bond Anticipation Notes	 <u>\$5,905,000</u>	 <u>\$2,125,000</u>	 <u>\$ 475,000</u>	 <u>\$7,555,000</u>

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

Bonds payable at December 31, 1981 are comprised of the following individual issues:

### General Obligation Bonds

\$625,000 - 1979 Court House Additions Serial Bonds Due in Annual Installments of \$65,000 to \$60,000 through September 1, 1989; Interest at 5.70%	\$ 495,000
\$1,000,000 - 1973 Administration Buiding Serial Bonds Due in Annual Installments of \$50,000 through October 1, 1993; Interest at 4.9%	600,000
\$570,000 - 1966 Hospital Serial Bonds Due In Annual Installments of \$30,000 to \$25,000 through June 1, 1986; Interest at 3.75%	125,000
\$5,500,000 - 1971 Nursing Home Two Hundred Bed Addition Due in Annual Installments of \$275,000 through July 1, 1995; Interest at 6.00%	3,850,000
\$600,000 - 1977 Nursing Home Two Hundred Bed Supplemental Due in Annual Installments of \$130,000 to \$60,000; Interest at 4.25%	<u>360,000</u>
Total General Obligation Bonds	<u><u>\$5,430,000</u></u>

### Bond Anticipation Notes

\$2,125,000 - 1981 Correction Facility Notes Due in February 22, 1982; Interest from 9.80% to 10.42%	<u><u>\$2,125,000</u></u>
--	---------------------------

These BANS were renewed and the new notes mature August 22, 1982.

The County in 1982 authorized \$3,350,000 in bonds for the correction facility and \$350,000 for the Cooperative Extension Renovations/Alternative Energy. As of financial statement date these bonds have not yet been issued.

(Continued)

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 6 - FUTURE DEBT REQUIREMENTS

The debt service requirements of both the General Fund and the Merrimack County Nursing Home at December 31, 1981 is as follows:

Year	Principal	Interest	Total
1982	\$2,600,000	\$ 413,025	\$3,013,025
1983	475,000	281,991	756,991
1984	475,000	255,849	730,849
1985	470,000	229,706	699,706
1986	470,000	203,849	673,849
Subtotal	4,490,000	1,384,420	5,874,420
1987-1996	3,065,000	834,169	3,899,169
Total	<u>\$7,555,000</u>	<u>\$2,218,589</u>	<u>\$9,773,589</u>

### NOTE 7 - FIXED ASSETS

The Enterprise Fund (Merrimack County Nursing Home) buildings and its equipment have been recorded at cost. Depreciation has been computed on the above buildings and equipment using the straight-line method based on the following useful lives:

New County Home Building	25-40 Years
Building Improvements - Other	15-30 Years
New Nursing Home Start Up Equipment	2-5 Years
New and Pre-Existing Nursing Home Equipment	3-20 Years

The major classes of nursing home depreciable assets as at December 31, 1981 are summarized as follows:

	Cost	Accumulated Depreciation	Net Depreciated Value
Land	\$ 20,000	\$ -	\$ 20,000
Buildings and Improvements	7,133,148	1,086,083	6,047,065
Equipment	753,905	277,438	476,467
Totals	<u>\$7,907,053</u>	<u>\$1,363,521</u>	<u>\$6,543,532</u>

(Continued)

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

The change in general fixed assets is as follows:

Cost or Estimated Value	Balance January 1, 1981	Additions	Balance December 31, 1981
<u>Buildings and Land:</u>			
General Government	\$1,800,000	\$ -	\$1,800,000
House of Corrections	400,000	-	400,000
Farm	100,000	-	100,000
<u>Equipment:</u>			
General Government	180,273	100,361	280,634
Corrections	2,604	3,326	5,930
Farm Equipment	92,043	939	92,982
<u>Construction in Progress:</u>			
Correction Facility	19,385	1,055,203	1,074,588
Court House	1,164,896	57,281	1,222,177
Total Cost or Estimated Cost	<u>\$3,759,201</u>	<u>\$1,217,110</u>	<u>\$4,976,311</u>

### Investments in General Fixed Assets

#### Derived From:

General Obligation Bonds	\$1,625,000	\$1,055,203	\$2,680,203
Current Revenue	2,115,801	111,907	2,227,708
Federal Revenue Sharing	18,400	50,000	68,400
Total Investment in General Fixed Assets	<u>\$3,759,201</u>	<u>\$1,217,110</u>	<u>\$4,976,311</u>

Construction in progress is composed of the following:

	Project Authorization	Expended to December 31, 1981	Committed	Required Future Financing
Correction Facility	\$3,550,000	\$1,074,588	\$2,475,412	(1) Yes
Court House	1,240,000	1,222,177	17,823	No
Cooperative Extension Renovations/Alternative Energy	350,000	-	350,000	(2) Yes
	<u>\$5,140,000</u>	<u>\$2,296,765</u>	<u>\$2,843,235</u>	

(1) This project is to be financed from \$3,350,000 in bonds and \$200,000 from interest earned on investments.

(2) See note 5.

(Continued)



# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 8 - CONTINGENT LIABILITIES

Merrimack County is in dispute with the N.H. Division of Welfare for certain welfare, nursing home, APID and OAA payments which the state claims the county owes and which the county claims no liability. As of December 31, 1981 the disputed amount is \$226,632. This liability is treated as a designation of fund balance until the dispute is resolved.

### NOTE 9 - FEDERAL FUNDS

The County received the following grants and reimbursements for the year ending December 31, 1981.

	<u>Amount</u>
1. U.S. Department of Agriculture - Federal Home Administration, Rural Planning Grant, Grant Number NH-D-1150	\$ 16,260
2. U.S. Department of Justice - Law Enforcement Assistance Administration, N.H. Crime Commission, Dispatch Grant, Grant Number 80-A2734 C02b	7,220 (A)
3. U.S. Department of the Treasury - Office of Revenue Sharing, Federal Revenue Sharing Grant	276,968
4. U.S. Department of the Treasury - Bureau of Alcohol, Tobacco and Firearms, Contract for Telephone Answering Service	1,200
5. U.S. Department of Labor - Work Incentive Program, Contract Number 9252-712	1,586
6. U.S. Department of Labor - County Employment Training Association Grants, Grant Number B21026, B21033, B21033-A and B21033-C	3,138
7. U.S. Department of Health and Human Services - Medical Assistance Program (Medicaid) Title XIX	2,411,412
8. Federal Emergency Management Agency - Civil Defence Contract	<u>3,648 (B)</u>
Total	<u><u>\$2,721,432</u></u>

(A) In addition, the County received \$401 from the New Hampshire Crime Commission.

(B) This amount was received in 1981 for prior year activity.

(Continued)

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 10 - BUDGETS AND BUDGETARY ACCOUNTING

The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The county commissioners shall deliver or mail to each member of the county convention who will be in office on the date that appropriations are voted and to the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to December 1 annually their operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.
2. Not earlier than ten nor later than twenty days after mailing of the commissioners' statement there shall be held within the county at such time and place as the chairman of the county convention may specify, a public hearing on the budget estimates as submitted by the commissioners. Notice of such public hearing shall be submitted by the clerk of the county convention, with a summary of the budget as submitted, for publication in a newspaper of general circulation in the county at least three days prior to the date of said hearing.
3. Twenty-eight days must have elapsed from the mailing of such operating budget before the county convention shall vote for appropriations for the ensuing budget period.
4. The county convention shall adopt its annual budget within 90 days after the beginning of the calendar year.
5. The final form of the county budget shall be filed with the secretary of state's office and the commissioner of revenue administration no later than 30 days after the adopting of the budget.
6. The commissioners are authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the executive committee of the delegation.
7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund.
8. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the enterprise fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.

(Continued)

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 11 - INTERFUND RECEIVABLE AND PAYABLE

Interfund receivable and payable balances at December 31, 1981 were:

	Interfund Receivables	Interfund Payables
General Fund	\$ 970,994	\$ 317,723
Special Revenue Fund		
Federal Revenue Sharing	-	30,000
Rural Planning Grant	-	4,280
Capital Projects		
Court House Renovations	17,823	-
Corrections Facility	240,834	-
Enterprise Fund		
Merrimack County Nursing Home	-	877,648
Total	<u>\$1,229,651</u>	<u>\$1,229,651</u>

### NOTE 12 - OVEREXPENDITURES

The budget appropriation of overexpenditures were adjusted at year end to reflect actual expenditures. The County transferred the budget of underexpenditures to the budget of overexpenditures to change the budget to equal actual expenditures.

The major overexpenditures in the general government group of expenditures was welfare. The bulk of the welfare overexpenditures were related to intermediate nursing home care. The county has little control over welfare expenditures as these items are reimbursements to the State of New Hampshire.

### NOTE 13 - LEASES

The county extension service leases office space for its operations. The extension service signed a five year lease for the period from July 1, 1978 to June 30, 1983. The rental is \$1,200 per month for the first year, \$1,350 per month for the second and third years, and \$1,500 per month for the fourth and fifth years. The total rent expense for 1981 was \$17,250.

The County is planning to move the extension service at the end of the lease to the available space at the nursing home.

(Continued)

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 14 - RESTATEMENT OF FUND BALANCE AND ACCOUNTING CHANGE

#### Fiduciary Fund Type - Agency

The sheriff trust checking account was added to the agency fund. This money is held for sheriff's writs of execution until the court case is resolved.

#### Enterprise Fund

The beginning fund balances were restated as follows:

Overstatement of Accounts Receivable	\$(36,900) (A)
Capital Items Expended in 1980 (Net of Depreciation)	10,638 (B)
Total	<u><u>\$(26,262)</u></u>

(A) This adjustment was for patients at the Merrimack County Nursing Home which the General Fund pays the room and board. At December 31, 1981 the Enterprise Fund (Merrimack County Nursing Home) has no patients accounts receivable due from the General Fund.

(B) This adjustment was to reflect additional items capitalized by the state for their audit ending December 31, 1980.

#### General Fund

The general fund was restated to reflect an understatement of welfare intermediate nursing home care accounts payable at December 31, 1980.

### NOTE 15 - LITIGATION

There are two cases now pending against the County of Merrimack. One case is Perkins, Upshall & Robinson, Professional Association v. County of Merrimack, Peter J. Spaulding, Chairman of the County Commissioners, and the State of New Hampshire, Hugh J. Gallen, Governor. The County Attorney is of the opinion that the County of Merrimack will be financially responsible for between three and four thousand dollars.

The second case is Rivendell, Inc. v. Merrimack County Commissioners. The attorney handling the case for Merrimack County cannot assess whether or not the County has any exposure at all. The suit is, for all intent and purposes, held in abeyance since Rivendell, Inc. has been decertified by the State of New Hampshire as a child care entity.

There has been a lien filed against the County pertaining to the building of the new County Jail in the amount of \$2,139.71.

(Continued)

# MERRIMACK COUNTY REPORT

## COUNTY OF MERRIMACK, NEW HAMPSHIRE NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 16 - FACILITIES ESCROW ACCOUNT - SUPERIOR COURT

N.H. RSA 490:26-c established an escrow account for each superior court in the State. The account is funded by \$3.00 from each \$5.00 entry fee collected by the Court and is administered by the State. The funds are to be used for improvement of court facilities and the improvement must be approved by the County Convention, the court, and by the N.H. Court Accreditation Commission.

The amount held by the State of New Hampshire at December 31, 1981 for the Merrimack Superior Court was \$1,643.





# MERRIMACK COUNTY REPORT

Schedule A-1

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
GENERAL FUND - STATEMENT OF SOURCES OF REVENUES COMPARED TO BUDGET  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Budget	Actual	Actual Over/(Under) Budget
<u>Revenues</u>			
Property Taxes	\$3,811,871	\$3,811,871	\$ -
<u>Charges for Services</u>			
Superior Court Fines and Forfeits	85,000	68,269	(16,731)
Register of Deeds Fees	150,000	157,095	7,095
Sheriff's Fees	120,000	112,491	(7,509)
County Attorney Fees	-	111	111
Dispatch System	55,848	55,848	-
Total Charges for Services	<u>410,848</u>	<u>393,814</u>	<u>(17,034)</u>
<u>County Farm</u>			
Sale of Milk	92,000	86,931	(5,069)
Sale of Livestock	3,000	3,402	402
Sale of Produce	3,000	1,704	(1,296)
Sale of Food to Home	30,000	26,562	(3,438)
Miscellaneous	2,000	1,043	(957)
Total County Farm	<u>130,000</u>	<u>119,642</u>	<u>(10,358)</u>
<u>Intergovernmental Revenues</u>			
LEAA Grant	-	7,621	7,621
Board and Care of Children	13,000	6,161	(6,839)
Direct Aid - Welfare	1,000	3,182	2,182
Soldiers' Aid	1,000	387	(613)
Old Age Assistance	1,000	13,056	12,056
Federal Payment in Lieu of Taxes	-	2,231	2,231
Probation Clerk Hire	-	10,617	10,617
Civil Defense Reimbursement	-	3,647	3,647
Total Intergovernmental Revenues	<u>16,000</u>	<u>46,902</u>	<u>30,902</u>
<u>Miscellaneous</u>			
Interest	250,000	327,020	77,020
House of Corrections	7,500	1,829	(5,671)
Treasurers Department	-	19,113	19,113
Total Miscellaneous	<u>257,500</u>	<u>347,962</u>	<u>90,462</u>
Total Revenues	<u>\$4,626,219</u>	<u>\$4,720,191</u>	<u>\$ 93,972</u>

# MERRIMACK COUNTY REPORT

## Schedule A-2

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
GENERAL FUND - STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
GENERAL GOVERNMENT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Budget	Actual	Actual Over/(Under) Budget
<u>Administration</u>			
Personnel	\$ 94,017	\$ 94,507	\$ 490
Audit	8,682	8,683	1
Social Security	40,770	38,854	(1,916)
Health Insurance	41,396	42,155	759
Retirement	28,403	26,551	(1,852)
Insurance - Workmen's Compensation	20,000	19,953	(47)
Outside Services	8,259	8,259	-
Printing and Binding	2,962	2,971	9
Supplies	2,800	2,579	(221)
Communications	10,991	11,706	715
Travel	8,416	8,416	-
Equipment Repairs	3,417	3,417	-
Dental Expense	3,983	3,957	(26)
Capital Outlay	3,000	1,790	(1,210)
Capital Outlay, Information System	57,358*	46,184	(11,174)
Total Administration	<u>334,454</u>	<u>319,982</u>	<u>(14,472)</u>
<u>Delegation</u>	<u>9,933</u>	<u>9,513</u>	<u>(420)</u>
<u>County Attorney</u>			
Personnel	48,898	48,898	-
Outside Services	1,711	1,711	-
Printing and Binding	408	408	-
Supplies	1,660	1,660	-
Communications	3,226	3,225	(1)
Travel	55	55	-
Total County Attorney	<u>55,958</u>	<u>55,957</u>	<u>(1)</u>
<u>Register of Deeds</u>			
Personnel	87,603	81,452	(6,151)
Outside Services	3,992	3,284	(708)
Printing and Binding	37,252	36,283	(969)
Supplies	600	116	(484)
Communications	3,500	2,987	(513)
Equipment Repairs	1,380	1,011	(369)
Insurance	850	670	(180)
Total Register of Deeds	<u>135,177</u>	<u>125,803</u>	<u>(9,374)</u>

\*\$57,358 was encumbered from 1980 appropriations

(Continued)

# MERRIMACK COUNTY REPORT

Schedule A-2  
(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
GENERAL FUND - STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
GENERAL GOVERNMENT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Budget	Actual	Actual Over/(Under) Budget
<u>Register of Probate</u>			
Personnel	17,673	17,420	(253)
Probate Judge Account	300	182	(118)
Special Salary Account	-	8,632	8,632
Outside Services	1,440	1,369	(71)
Printing and Binding	6,500	3,141	(3,359)
Supplies	1,000	854	(146)
Communications	4,000	3,590	(410)
Equipment Repairs	440	245	(195)
Insurance	700	683	(17)
Fees	5,000	2,253	(2,747)
Capital Outlay - Equipment	1,600	-	(1,600)
Capital Outlay - Microfilming	20,000*	13,926	(6,074)
Total Register of Probate	<u>58,653</u>	<u>52,295</u>	<u>(6,358)</u>
<u>Sheriff's Department</u>			
Personnel	178,314	175,020	(3,294)
Deputy Services	10,000	7,060	(2,940)
Education and Training	800	636	(164)
Outside Services	3,150	3,041	(109)
Fees Paid State Officials	6,620	6,620	-
Stationery and Supplies	3,100	2,397	(703)
Dues and Subscriptions	400	217	(183)
Postage	2,500	2,278	(222)
Photography	1,000	353	(647)
Telephone	5,959	5,960	1
Extraditions and Travel	7,500	7,245	(255)
Dispatch Services	23,400	23,400	-
Auto Maintenance	23,000	18,102	(4,898)
Insurance	23,000	24,029	1,029
Capital Outlay - Vehicle Replacement	20,020	20,020	-
Capital Outlay	2,230	2,181	(49)
Total Sheriff's Department	<u>310,993</u>	<u>298,559</u>	<u>(12,434)</u>
<u>Dispatch</u>			
Personnel	45,852	45,852	-
Social Security	2,791	2,791	-
Retirement	1,040	1,040	-
Health Insurance	2,002	2,002	-
Communications	4,843	4,802	(41)
Capital Outlay	1,800**	15,431	13,631
Total Dispatch	<u>58,328</u>	<u>71,918</u>	<u>13,590</u>

\*\$20,000 was encumbered from 1980 appropriations.

\*\*\$800 was encumbered from prior years.

# MERRIMACK COUNTY REPORT

## Schedule A-2 (Continued)

### COUNTY OF MERRIMACK, NEW HAMPSHIRE GENERAL FUND - DETAILS OF EXPENDITURES COMPARED TO BUDGET GENERAL GOVERNMENT FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Budget	Actual	Actual Over/(Under) Budget
<u>Medical Referee</u>			
Salaries	30,000	19,685	(10,315)
Outside Services	-	3,648	3,648
Communications	-	10	10
Travel	-	449	449
Total Medical Referee	30,000	23,792	(6,208)
<u>Maintenance of Court House</u>			
Personnel	34,056	33,725	(331)
Electricity	41,784	41,784	-
Water	2,225	2,225	-
Fuel	31,321	31,321	-
Outside Services	11,312	11,312	-
Maintenance Agreements	4,020	4,020	-
Care of Grounds	200	198	(2)
Supplies	2,700	2,669	(31)
Equipment Repairs	2,500	2,444	(56)
Insurance	5,674	5,674	-
Building Improvements	416	416	-
Capital Outlay	214	214	-
Total Maintenance of Court House	136,422	136,002	(420)
<u>Superior Court</u>			
Personnel	161,000	167,473	6,473
Outside Services	7,000	4,044	(2,956)
Printing and Binding	2,500	2,243	(257)
Supplies	13,077	8,650	(4,427)
Jury Payroll	100,000	80,409	(19,591)
State Vs Payroll	20,000	15,522	(4,478)
Referees and Masters	26,750	26,853	103
Court Stenographers Fees	81,508	72,250	(9,258)
Communications	14,000	14,238	238
Travel	4,250	4,193	(57)
Clerk's Retirement	2,350	771	(1,579)
Equipment Repairs	1,000	925	(75)
Insurance	1,565	1,990	425
Capital Outlay	2,400	455	(1,945)
Total Superior Court	437,400	400,016	(37,384)

(Continued)



# MERRIMACK COUNTY REPORT

Schedule A-2  
(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
GENERAL FUND - STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
GENERAL GOVERNMENT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Budget	Actual	Actual Over/(Under) Budget
<u>Welfare Administration</u>			
Personnel	47,787	45,523	(2,264)
Printing and Binding	300	227	(73)
Supplies	540	539	(1)
Soldiers Aid	21,000	19,762	(1,238)
Welfare Direct Aid	117,506	123,137	5,631
Old Age Assistance	48,500	43,855	(4,645)
APTD	222,000	229,535	7,535
Nursing Home Care	876,568	1,040,585	164,017
Nursing Home Care, County	90,000	85,033	(4,967)
Board and Care of Children	157,000	174,674	17,674
Communications	1,451	1,451	-
Travel	3,000	2,580	(420)
Equipment Repairs	364	364	-
Capital Outlay	160	160	-
Total Welfare Administration	<u>1,586,176</u>	<u>1,767,425</u>	<u>181,249</u>
<u>Other</u>			
Interest, Tax Anticipation Notes	132,455	132,535	80
Mental Health	65,000	65,000	-
Visiting Nurse Association	40,000	40,000	-
Retired Senior Volunteer Project	8,000	8,000	-
Merrimack County Conservation District	12,000	10,488	(1,512)
Community Action Program:			
Meals on Wheels	19,534	19,534	-
Transportation	18,000	18,000	-
Senior Companion Program	5,000	5,000	-
Community Service Council	6,000	6,000	-
Salary Increases	53,370	-	(53,370)
Contingency Fund	3,561	1,189	(2,372)
Unemployment Compensation Insurance	26,849	7,956	(18,893)
Total Other	<u>389,769</u>	<u>313,702</u>	<u>(76,067)</u>
 TOTAL GENERAL GOVERNMENT	 <u>\$3,543,263</u>	 <u>\$3,574,964</u>	 <u>\$ 31,701</u>

# MERRIMACK COUNTY REPORT

## Schedule A-3

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
GENERAL FUND - STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
CORRECTIONS DEPARTMENT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	<u>Budget</u>	<u>Actual</u>	Actual Over/(Under) <u>Budget</u>
Personnel	\$ 264,365	\$ 264,365	\$ -
Dental Expense	1,970	1,970	-
Social Security	17,000	17,580	580
Health Insurance	15,600	15,276	(324)
Retirement	7,600	5,607	(1,993)
Postage	384	384	-
Inmate Account	964	808	(156)
Supplies	15,974	15,974	-
Meals and Board for Inmates	202,836	140,222	(62,614)
Medical Services	20,000	10,618	(9,382)
Heat and Lights	53,012	54,458	1,446
Advertising	611	601	(10)
Communications	7,283	7,283	-
Dues and Subscriptions	1,832	1,832	-
Travel	2,500	2,293	(207)
Conference and Education	97	97	-
Maintenance and Repair of Equipment	6,857	6,814	(43)
Training	2,216	841	(1,375)
Uniforms	2,000	1,012	(988)
Rehabilitation Expense	11,000	5,075	(5,925)
Insurance	25,600	16,306	(9,294)
Capital Outlay, Vehicle Replacement	3,500	3,326	(174)
 Total Corrections Department	 <u>\$ 663,201</u>	 <u>\$ 572,742</u>	 <u>\$ (90,459)</u>

# MERRIMACK COUNTY REPORT

Schedule A-4

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
GENERAL FUND - STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
COUNTY FARM  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	<u>Budget</u>	<u>Actual</u>	Actual Over/(Under) <u>Budget</u>
Personnel	\$ 51,862	\$ 51,863	\$ 1
Dental Expense	225	225	-
Social Security	4,881	3,449	(1,432)
Health Insurance	4,044	4,044	-
Retirement	1,900	1,453	(447)
Veterinarian's Fees	1,294	1,295	1
Breeding, Testing and Registrations	2,564	2,564	-
Supplies	3,788	3,796	8
Heat and Lights	6,572	6,993	421
Gas, Oil and Grease	4,740	5,288	548
Seed, Fertilizer and Spray	8,794	8,794	-
Feed	31,654	31,654	-
Bedding	275	275	-
Repairs to Building	1,621	1,621	-
Repairs to Equipment	4,526	4,526	-
Rent	267	267	-
Special Projects	256	256	-
Insurance	5,918	6,544	626
Capital Outlay	939	939	-
 Total County Farm	 <u>\$ 136,120</u>	 <u>\$ 135,846</u>	 <u>\$ (274)</u>

# MERRIMACK COUNTY REPORT

## Schedule A-5

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
GENERAL FUND - STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
DEBT SERVICE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Budget	Actual	Actual Over/(Under) Budget
<u>Principal</u>			
General Government:			
Administration Building	\$ 50,000	\$ 50,000	\$ -
Courthouse Renovations	65,000	65,000	-
Total Principal	<u>115,000</u>	<u>115,000</u>	<u>-</u>
<u>Interest</u>			
General Government:			
Administration Building	31,850	31,850	-
Courthouse Renovations	31,920	31,920	-
Total Interest	<u>63,770</u>	<u>63,770</u>	<u>-</u>
 TOTAL DEBT SERVICE	 <u>\$ 178,770</u>	 <u>\$ 178,770</u>	 <u>\$ -</u>

# MERRIMACK COUNTY REPORT

Schedule A-6

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
GENERAL FUND  
STATEMENT OF OTHER SOURCES (USES) OF FINANCIAL RESOURCES COMPARED TO BUDGET  
OPERATING TRANSFERS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/(Under) Budget</u>
<u>OTHER SOURCES</u>			
<u>Operating Transfers In</u>			
Special Revenue Funds:			
Federal Revenue Sharing Funds	\$ 350,000	\$ 350,000	\$ -
Capital Projects Funds:			
Administration Building	-	134	134
TOTAL OPERATING TRANSFERS - IN	<u>\$ 350,000</u>	<u>\$ 350,134</u>	<u>\$ 134</u>
<u>OTHER USES</u>			
<u>Operating Transfers Out</u>			
Special Revenue Funds:			
County Extension Service	\$ 135,000	\$ 135,198	\$ 198
Enterprise Fund	892,023	390,626	(501,397)
Capital Projects:			
Courthouse	50,000	50,000	-
TOTAL OPERATING TRANSFERS - OUT	<u>\$1,077,023</u>	<u>\$ 575,824</u>	<u>\$ (501,199)</u>



# MERRIMACK COUNTY REPORT

Schedule B-1

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1981

	Federal Revenue Sharing	CETA	County Extension Service	WINN	Rural Planning Grant	Total December 31
<u>Assets</u>						
Cash	\$ 3,118	\$ -	\$ 252	\$ -	\$ -	\$ 3,370
Due from Other Governments	64,537	-	-	-	4,280	68,817
TOTAL ASSETS	<u>\$ 67,655</u>	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ -</u>	<u>\$ 4,280</u>	<u>\$ 72,187</u>
<u>Liabilities and Fund Balance</u>						
Liabilities:						
Due to Other Funds	\$ 30,000	\$ -	\$ -	\$ -	\$ 4,280	\$ 34,280
Fund Balance:						
Undesignated	37,655	-	252	-	-	37,907
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 67,655</u>	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ -</u>	<u>\$ 4,280</u>	<u>\$ 72,187</u>

# MERRIMACK COUNTY REPORT

Schedule B-2

## COUNTY OF MERRIMACK, NEW HAMPSHIRE SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Federal Revenue Sharing	CETA	County Extension Service	WINN	Rural Planning Grant	Total December 31, 1981
Revenues:						
Intergovernmental	\$276,968	\$ 3,138	\$ -	\$ 1,586	\$ 16,260	\$297,952
Interest	19,140	-	-	-	-	19,140
Reimbursements	-	-	10,333	-	-	10,333
Total Revenues	<u>296,108</u>	<u>3,138</u>	<u>10,333</u>	<u>1,586</u>	<u>16,260</u>	<u>327,425</u>
Expenditures:						
General Government	-	-	139,183	-	16,260	155,443
Capital Outlay	-	-	7,897	-	-	7,897
Total Expenditures	<u>-</u>	<u>-</u>	<u>147,080</u>	<u>-</u>	<u>16,260</u>	<u>163,340</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>296,108</u>	<u>3,138</u>	<u>(136,747)</u>	<u>1,586</u>	<u>-</u>	<u>164,085</u>
Other Sources and (Uses):						
Operating Transfers In	-	-	135,198	-	-	135,198
Operating Transfers (Out)	(350,000)	(3,138)	-	(1,586)	-	(354,724)
Total Transfers	<u>(350,000)</u>	<u>(3,138)</u>	<u>135,198</u>	<u>(1,586)</u>	<u>-</u>	<u>(219,526)</u>
Net Increase (Decrease) in Fund Balance During Year	<u>(53,892)</u>	<u>-</u>	<u>(1,549)</u>	<u>-</u>	<u>-</u>	<u>(55,441)</u>
Fund Balance, January 1, 1981	<u>91,547</u>	<u>-</u>	<u>1,801</u>	<u>-</u>	<u>-</u>	<u>93,348</u>
Fund Balance, December 31, 1981	<u>\$ 37,655</u>	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,907</u>

# MERRIMACK COUNTY REPORT

## Schedule B-3

### COUNTY OF MERRIMACK, NEW HAMPSHIRE SPECIAL REVENUE FUNDS - FEDERAL REVENUE SHARING FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

Revenues:

Intergovernmental:			
First Entitlement	\$	70,810	
Second Entitlement		70,810	
Third Entitlement		70,811	
Fourth Entitlement		<u>64,537</u>	
Total Entitlements	\$	276,968	
Interest:		<u>19,140</u>	
Total Revenues			\$ 296,108
Operating Transfer to General Fund:			
Administration Building Debt Service		50,000	
Social Service Grants		80,000	
Corrections Department Salaries		120,000	
Welfare Direct Aid		50,000	
Operating Transfers to Capital Projects:			
Courthouse Renovations		<u>50,000</u>	
Total Operating Transfers Out			<u>350,000</u>
Deficiency pf Revenues Over Expenditures and Other Uses			(53,892)
Fund Balance, January 1, 1981			<u>91,547</u>
Fund Balance, December 31, 1981	\$		<u><u>37,655</u></u>

# MERRIMACK COUNTY REPORT

Schedule B-4

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
SPECIAL REVENUE FUNDS - COUNTY EXTENSION SERVICE  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

Revenues:		
Reimbursements		\$ 10,333
Expenditures:		
Current:		
Agents' Salaries	\$ 50,398	
Secretarial Salaries	34,264	
Small Farm Management Assistant	4,298	
Travel	12,582	
Supplies and Materials	6,006	
Communications Services	6,662	
Social Security Taxes	2,285	
Maintenance Agreements	931	
Health Insurance	2,160	
Dental Insurance	250	
Rents	17,250	
Postage and Handling	361	
Repairs to Equipment	123	
Workmen's Compensation	52	
Equipment Insurance	168	
Outside Rentals	296	
Unemployment Insurance	240	
Electricity	857	
Total Current	<u>139,183</u>	
Capital Outlay:	7,897	
Total Expenditures		<u>147,080</u>
Deficiency of Revenues Over Expenditures		(136,747)
Other Sources		
Operating Transfers from General Fund		<u>135,198</u>
Deficiency of Revenues and Other Sources Over Expenditures		(1,549)
Fund Balance, January 1, 1981		<u>1,801</u>
Fund Balance, December 31, 1981		<u><u>\$ 252</u></u>

# MERRIMACK COUNTY REPORT

## Schedule C-1

### COUNTY OF MERRIMACK, NEW HAMPSHIRE CAPITAL PROJECTS FUNDS COMBINING BALANCE SHEET DECEMBER 31, 1981

	<u>Court House Renovations</u>	<u>Adminis- tration Building</u>	<u>Corrections Facility</u>	<u>Total December 31</u>
<u>Assets</u>				
Cash	\$ -	\$ -	\$ 556	\$ 556
Temporary Investment	-	-	1,005,000	1,005,000
Interest Receivable	-	-	59,066	59,066
Due from Other Funds	<u>17,823</u>	<u>-</u>	<u>240,834</u>	<u>258,657</u>
 TOTAL ASSETS	 <u>\$ 17,823</u>	 <u>\$ -</u>	 <u>\$1,305,456</u>	 <u>\$1,323,279</u>
 <u>Liabilities and Fund Balance</u>				
<u>Liabilities:</u>				
Contract Payable	\$ -	\$ -	\$ 169,384	\$ 169,384
<u>Fund Balance:</u>				
Designated for Specific Capital Projects	<u>17,823</u>	<u>-</u>	<u>1,136,072</u>	<u>1,153,895</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 17,823</u>	 <u>\$ -</u>	 <u>\$1,305,456</u>	 <u>\$1,323,279</u>



# MERRIMACK COUNTY REPORT

Schedule C-2

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Court House Renovations	Adminis- tration Building	Corrections Facility	Total December 31
<u>Revenues:</u>				
Interest	\$ -	\$ -	\$ 85,660	\$ 85,660
<u>Expenditures:</u>				
Contractors	15,728	-	891,717	907,445
Corrections Facility Design and Other	-	-	163,486	163,486
Court House Design and Other	41,553	-	-	41,553
Total Expenditures	<u>57,281</u>	<u>-</u>	<u>1,055,203</u>	<u>1,112,484</u>
Deficiency of Revenues Over Expenditures	<u>(57,281)</u>	<u>-</u>	<u>(969,543)</u>	<u>(1,026,824)</u>
Other Sources (Uses)				
Operating Transfers In	50,000	-	-	50,000
Operating Transfers (Out)	-	(134)	-	(134)
Proceeds from Sale of Bond Anticipation Notes	-	-	2,125,000	2,125,000
Total Other Sources (Uses)	<u>50,000</u>	<u>(134)</u>	<u>2,125,000</u>	<u>2,174,866</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources and (Uses)	<u>(7,281)</u>	<u>(134)</u>	<u>1,155,457</u>	<u>1,148,042</u>
Fund Balance, January 1	<u>25,104</u>	<u>134</u>	<u>(19,385)</u>	<u>5,853</u>
Fund Balance, December 31	<u>\$ 17,823</u>	<u>\$ -</u>	<u>\$1,136,072</u>	<u>\$1,153,895</u>



# MERRIMACK COUNTY REPORT

Schedule D-1

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
MERRIMACK COUNTY NURSING HOME - ENTERPRISE FUND  
BALANCE SHEET  
DECEMBER 31, 1981

<u>ASSETS</u>		
<u>Current Assets</u>		
Cash	\$ 1,441	
Accounts Receivable	969,678	
Interest Receivable	8,771	
Prepaid Expenses	34,697	
Inventories	226,365	
Total Current Assets		\$1,240,952
Property, Plant and Equipment (Net)		<u>6,543,532</u>
TOTAL ASSETS		<u>\$7,784,484</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>Liabilities</u>		
<u>Current Liabilities</u>		
Accounts Payable	\$ 140,484	
Accrued Expenses	315,655	
Interfund Loans Payable	877,648	
Current Portion of General Obligation Bonds	360,000	
Total Current Liabilities		\$1,693,787
<u>Long-Term Liabilities</u>		
General Obligation Bonds (Net of Current Portion)	3,975,000	
Total Liabilities		\$5,668,787
 <u>Fund Equity</u>		
<u>Contributed Capital</u>		
County	472,312	
Federal	249,750	
Total Contributed Capital		722,062
Retained Earnings	1,393,635	
Total Fund Equity		<u>2,115,697</u>
TOTAL LIABILITIES AND FUND EQUITY		<u>\$7,784,484</u>

# MERRIMACK COUNTY REPORT

## Schedule D-2

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
MERRIMACK COUNTY NURSING HOME - ENTERPRISE FUND  
STATEMENT OF REVENUES AND EXPENSES COMPARED TO BUDGET  
(NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	<u>Actual</u>
<u>Operating Revenues:</u>	
Charges for Services	\$4,861,084
Miscellaneous Income	20,816
Internal Income	500
Maintenance Income	8,865
Medical Services Income	23,969
Dietary Income	27,527
Total Operating Revenues	<u>4,942,761</u>
<u>Operating Expenses:</u>	
Administration	865,110
Purchasing	52,045
Dietary	698,055
Nursing Services	1,628,301
Plant Operation	570,218
Waste Treatment Plant	13,036
Laundry and Linen	169,711
Housekeeping	252,917
Medical, Doctors, Pharmacist and Clerk	187,484
Rehabilitation, Recreation	141,300
Depreciation	247,520
Total Operating Expenses	<u>4,825,697</u>
Operating Income (Loss)	<u>117,064</u>
<u>Non-Operating Revenue (Expenses)</u>	
Capital Outlay	-
Debt Service	-
Interest Income	11,385
Interest Expense	(409,261)
Total Non-Operating Revenue (Expenses)	<u>(397,876)</u>
Loss Before Operating Transfers	<u>(280,812)</u>
<u>Operating Transfers</u>	
Operating Subsidy (General Fund)	408,440
Transfer from Special Revenue	4,724
Transfer to General Fund	(17,814)
Bond Payment Principle	-
Total Operating Transfers	<u>395,350</u>
Net Income	<u><u>\$ 114,538</u></u>

# MERRIMACK COUNTY REPORT

## Schedule D-2

Adjustments to Budgetary Basis	Actual on Budgetary (Non-GAAP) Basis	Budget	Actual Over/(Under) Budgetary Basis
\$ -	\$4,861,084	\$4,700,000	\$ 161,084
-	20,816	14,000	6,816
-	500	500	-
-	8,865	8,000	865
-	23,969	25,000	(1,031)
-	27,527	20,000	7,527
<u>-</u>	<u>4,942,761</u>	<u>4,767,500</u>	<u>175,261</u>
4,392	869,502	866,933	2,569
(2,088)	49,957	49,300	657
2,694	700,749	752,813	(52,064)
(8,642)	1,619,659	1,773,194	(153,535)
13,709	583,927	629,804	(45,877)
585	13,621	13,750	(129)
(9,206)	160,505	167,686	(7,181)
(1,286)	251,631	249,841	1,790
(18,179)	169,305	177,613	(8,308)
(178)	141,122	164,304	(23,182)
(247,520)	-	-	-
<u>(265,719)</u>	<u>4,559,978</u>	<u>4,845,238</u>	<u>(285,260)</u>
<u>265,719</u>	<u>382,783</u>	<u>(77,738)</u>	<u>460,521</u>
(27,873)	(27,873)	(37,440)	(9,567)
(360,000)	(360,000)	(360,000)	-
(2,614)	8,771	-	8,771
(7,584)	(416,845)	(416,845)	-
<u>(398,071)</u>	<u>(795,947)</u>	<u>(814,285)</u>	<u>(18,338)</u>
<u>(132,352)</u>	<u>(413,164)</u>	<u>(892,023)</u>	<u>(478,859)</u>
(360,000)	48,440	532,023	(483,583)
-	4,724	-	4,724
17,814	-	-	-
360,000	360,000	360,000	-
<u>17,814</u>	<u>413,164</u>	<u>892,023</u>	<u>(478,859)</u>
<u>\$ (114,538)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# MERRIMACK COUNTY REPORT

## Schedule D-3

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
MERRIMACK COUNTY NURSING HOME - ENTERPRISE FUND  
STATEMENT OF EXPENSES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	<u>Actual</u>
<u>Administration</u>	
Personnel	\$ 129,132
Social Security	178,192
Health Insurance	194,788
Retirement	57,413
Outside Services	1,943
Postage	1,799
Supplies	7,200
Advertising	1,575
Communications	15,771
Dues and Subscriptions	394
Travel	2,961
Conference and Education	2,278
Unemployment Compensation	23,151
Insurance	174,098
Dental Expense	15,572
Bad Debt Expense	40,459
Property Taxes	8,548
Audit Expense	6,487
Vested Benefits	3,349
Total Administration	<u>865,110</u>
<u>Purchasing</u>	
Personnel	48,108
Conference and Education	317
Supplies	3,620
Total Purchasing	<u>52,045</u>
<u>Dietary</u>	
Personnel	236,028
Inmate Labor	-
Supplies	46,412
Food	415,615
Total Dietary	<u>698,055</u>
<u>Nursing Services</u>	
Personnel	1,589,329
Medical Personnel Pool	1,539
Supplies	37,433
Total Nursing Services	<u>1,628,301</u>

# MERRIMACK COUNTY REPORT

## Schedule D-3

<u>Adjustments to Budgetary Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Budget</u>	<u>Actual Over/(Under) Budgetary Basis</u>
\$ (433)	\$ 128,699	\$ 128,700	\$ (1)
-	178,192	177,200	992
-	194,788	194,997	(209)
-	57,413	70,401	(12,988)
1,678	3,621	4,412	(791)
-	1,799	1,800	(1)
167	7,367	8,000	(633)
-	1,575	1,575	-
-	15,771	16,044	(273)
34	428	428	-
-	2,961	2,618	343
-	2,278	3,000	(722)
-	23,151	23,151	-
6,295	180,393	204,000	(23,607)
-	15,572	15,572	-
-	40,459	-	40,459
-	8,548	8,548	-
-	6,487	6,487	-
(3,349)	-	-	-
<u>4,392</u>	<u>869,502</u>	<u>866,933</u>	<u>2,569</u>
87	48,195	47,603	592
-	317	317	-
(2,175)	1,445	1,380	65
<u>(2,088)</u>	<u>49,957</u>	<u>49,300</u>	<u>657</u>
(325)	235,703	249,993	(14,290)
-	-	6,000	(6,000)
1,442	47,854	61,846	(13,992)
1,577	417,192	434,974	(17,782)
<u>2,694</u>	<u>700,749</u>	<u>752,813</u>	<u>(52,064)</u>
(2,126)	1,587,203	1,740,685	(153,482)
-	1,539	2,000	(461)
(6,516)	30,917	30,509	408
<u>(8,642)</u>	<u>1,619,659</u>	<u>1,773,194</u>	<u>(153,535)</u>

(Continued)

# MERRIMACK COUNTY REPORT

Schedule D-3  
(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
MERRIMACK COUNTY NURSING HOME - ENTERPRISE FUND  
STATEMENT OF EXPENSES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	<u>Actual</u>
<u>Plant Operation</u>	
Personnel	197,932
Supplies	14,009
Electricity	143,971
Gas	3,566
Water	1,832
Fuel	170,655
Care of Grounds	6,075
Care of Equipment	26,033
Special Projects	274
Building Supplies	5,871
Total Plant Operation	<u>570,218</u>
<u>Waste Treatment Plant</u>	
Electricity	9,224
Water	43
Chemicals	-
Fuel	2,270
Communications	187
Maintenance and Repairs	1,312
Total Waste Treatment Plant	<u>13,036</u>
<u>Laundry and Linen</u>	
Personnel	120,527
Supplies	34,544
Linen Purchased	14,640
Total Laundry and Linen	<u>169,711</u>
<u>Housekeeping</u>	
Personnel	216,996
Purchased Services	3,480
Supplies	32,441
Total Housekeeping	<u>252,917</u>

# MERRIMACK COUNTY REPORT

Schedule D-3  
(Continued)

Adjustments to Budgetary Basis	Actual on Budgetary Basis	Budget	Actual Over/(Under) Budgetary Basis
3,452	201,384	208,734	(7,350)
(1,311)	12,698	13,000	(302)
1	143,972	150,000	(6,028)
-	3,566	3,566	-
-	1,832	4,000	(2,168)
-	170,655	199,730	(29,075)
-	6,075	5,700	375
2,205	28,238	28,700	(462)
5,373	5,647	5,374	273
3,989	9,860	11,000	(1,140)
<u>13,709</u>	<u>583,927</u>	<u>629,804</u>	<u>(45,877)</u>
(64)	9,160	8,388	772
-	43	600	(557)
541	541	750	(209)
108	2,378	2,500	(122)
-	187	200	(13)
-	1,312	1,312	-
<u>585</u>	<u>13,621</u>	<u>13,750</u>	<u>(129)</u>
(31)	120,496	123,486	(2,990)
(9,175)	25,369	28,400	(3,031)
-	14,640	15,800	(1,160)
<u>(9,206)</u>	<u>160,505</u>	<u>167,686</u>	<u>(7,181)</u>
(225)	216,771	216,401	370
-	3,480	3,480	-
(1,061)	31,380	29,960	1,420
<u>(1,286)</u>	<u>251,631</u>	<u>249,841</u>	<u>1,790</u>

(Continued)

# MERRIMACK COUNTY REPORT

Schedule D-3  
(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
MERRIMACK COUNTY NURSING HOME - ENTERPRISE FUND  
STATEMENT OF EXPENSES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	<u>Actual</u>
<u>Medical, Doctors, Pharmacist and Clerk</u>	
Personnel	21,738
Contract Pharmacist	9,223
Contract Physician	60,194
Physicals, Employees	1,591
Purchases, Medicine	71,838
Supplies	22,900
Total Medical, Doctors, Pharmacist and Clerk	<u>187,484</u>
<u>Rehabilitation and Recreation</u>	
Personnel	111,975
Contract Occupational Therapist	8,040
Supplies	1,497
Service for Residents	18,642
Travel	1,146
Total Rehabilitation and Recreation	<u>141,300</u>
<u>Depreciation</u>	<u>247,520</u>
<u>Interest</u>	
Interest, Tax Anticipation Notes	146,339
Interest, Bonds	262,922
Total Interest	<u>409,261</u>
<u>Capital Outlay</u>	
Purchasing	-
Dietary	-
Dietary, Replacement Equipment	-
Nursing	-
Plant Operation	-
Laundry and Linen	-
Medical, Doctors, Pharmacist and Clerk	-
Rehabilitation, Recreation	-
Total Capital Outlay	<u>-</u>
Total Expenses	<u><u>\$5,234,958</u></u>



# MERRIMACK COUNTY REPORT

Schedule D-3  
(Continued)

Adjustments to Budgetary Basis	Actual on Budgetary Basis	Budget	Actual Over/(Under) Budgetary Basis
-	21,738	20,924	814
882	10,105	9,750	355
(390)	59,804	65,000	(5,196)
-	1,591	3,500	(1,909)
-	71,838	74,210	(2,372)
(18,671)	4,229	4,229	-
<u>(18,179)</u>	<u>169,305</u>	<u>177,613</u>	<u>(8,308)</u>
(286)	111,689	128,704	(17,015)
97	8,137	12,000	(3,863)
-	1,497	3,600	(2,103)
11	18,653	20,000	(1,347)
-	1,146	-	1,146
<u>(178)</u>	<u>141,122</u>	<u>164,304</u>	<u>(23,182)</u>
<u>(247,520)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	146,339	146,339	-
7,584	270,506	270,506	-
<u>7,584</u>	<u>416,845</u>	<u>416,845</u>	<u>-</u>
144	144	300	(156)
3,225	3,225	3,256	(31)
104	104	2,000	(1,896)
1,926	1,926	2,800	(874)
7,053	7,053	7,300	(247)
13,865	13,865	16,414	(2,549)
1,351	1,351	1,970	(619)
205	205	3,400	(3,195)
<u>27,873</u>	<u>27,873</u>	<u>37,440</u>	<u>(9,567)</u>
<u>\$ (230,262)</u>	<u>\$5,004,696</u>	<u>\$5,299,523</u>	<u>\$ (294,827)</u>



# MERRIMACK COUNTY REPORT

Schedule D-4

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
MERRIMACK COUNTY NURSING HOME - ENTERPRISE FUND  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - RESTRICTED AMOUNTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	200 Bed Addition
Cash at Beginning of Year	<u>\$ 75,384</u>
Cash Receipts:	
Transfer From General Fund	3,767
Interest Received	<u>2,614</u>
Total Cash Receipts	<u>6,381</u>
Total Cash Available	<u>81,765</u>
Cash Disbursements:	
Work in Progress	3,767
Transfer to General Fund	<u>77,998</u>
Total Cash Disbursements	<u>81,765</u>
Cash at End of Year	<u><u>\$ -</u></u>

# MERRIMACK COUNTY REPORT

## Schedule E-1

### COUNTY OF MERRIMACK, NEW HAMPSHIRE AGENCY FUND COMBINING BALANCE SHEET DECEMBER 31, 1981

	Superior Court Bail and Escrow	Shapiro Escrow Fund	County Patient Funds
<u>Assets</u>			
Cash	\$ 237,172	\$ -	\$ 62,945
Temporary Investments	-	-	79,368
 TOTAL ASSETS	 <u>\$ 237,172</u>	 <u>\$ -</u>	 <u>\$ 142,313</u>
 <u>Liabilities</u>			
Due to Court Escrow Accounts	\$ 237,172	\$ -	\$ -
Due to Inmates	-	-	-
Due to Patients	-	-	142,313
Due to Sheriff Escrow Accounts	-	-	-
 TOTAL LIABILITIES	 <u>\$ 237,172</u>	 <u>\$ -</u>	 <u>\$ 142,313</u>

# MERRIMACK COUNTY REPORT

Schedule E-1

<u>Patients Without Funds</u>	<u>Clerk of Superior Court</u>	<u>Inmate Account</u>	<u>Sheriff Trust Fund</u>	<u>Total December 31</u>
\$ 422	\$ 16,464	\$ 1,287	\$ 1,147	\$ 319,437
-	-	-	-	79,368
<u>\$ 422</u>	<u>\$ 16,464</u>	<u>\$ 1,287</u>	<u>\$ 1,147</u>	<u>\$ 398,805</u>
\$ -	\$ 16,464	\$ -	\$ -	\$ 253,636
-	-	1,287	-	1,287
422	-	-	-	142,735
-	-	-	1,147	1,147
<u>\$ 422</u>	<u>\$ 16,464</u>	<u>\$ 1,287</u>	<u>\$ 1,147</u>	<u>\$ 398,805</u>



# MERRIMACK COUNTY REPORT

## Schedule E-2

### COUNTY OF MERRIMACK, NEW HAMPSHIRE AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Balance January 1, 1981	Additions	Deductions	Balance December 31, 1981
<u>Superior Court Bail and Escrow</u>				
Assets				
Cash and Certificate of				
Deposit	<u>\$1,515,264</u>	<u>\$477,592</u>	<u>\$1,755,684</u>	<u>\$237,172</u>
Liabilities				
Due to Bail and Escrow Members	<u>\$1,515,264</u>	<u>\$477,592</u>	<u>\$1,755,684</u>	<u>\$237,172</u>
<u>Shapiro Escrow Fund</u>				
Assets				
Cash	<u>\$ 9,968</u>	<u>\$ 74</u>	<u>\$ 10,042</u>	<u>\$ -</u>
Liabilities				
Due to Shapiro Children	<u>\$ 9,968</u>	<u>\$ 74</u>	<u>\$ 10,042</u>	<u>\$ -</u>
<u>County Patient Funds</u>				
Assets				
Cash and Certificate of				
Deposit	<u>\$ 110,034</u>	<u>\$675,308</u>	<u>\$ 643,029</u>	<u>\$142,313</u>
Liabilities				
Due to Patients	<u>\$ 110,034</u>	<u>\$675,308</u>	<u>\$ 643,029</u>	<u>\$142,313</u>
<u>Patients Without Funds</u>				
Assets				
Cash	<u>\$ 4,698</u>	<u>\$ 6,388</u>	<u>\$ 10,664</u>	<u>\$ 422</u>
Liabilities				
Due to Patients Without Funds	<u>\$ 4,698</u>	<u>\$ 6,388</u>	<u>\$ 10,664</u>	<u>\$ 422</u>
<u>Clerk of Superior Court</u>				
Assets				
Cash	<u>\$ 17,748</u>	<u>\$119,052</u>	<u>\$ 120,336</u>	<u>\$ 16,464</u>
Liabilities				
Due to Court Escrow Accounts	<u>\$ 17,748</u>	<u>\$119,052</u>	<u>\$ 120,336</u>	<u>\$ 16,464</u>

(Continued)

# MERRIMACK COUNTY REPORT

Schedule E-2  
(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1981

	Balance January 1, 1981	Additions	Deductions	Balance December 31, 1981
<u>Inmate Account</u>				
Assets				
Cash	<u>\$ 173</u>	<u>\$ 20,597</u>	<u>\$ 19,483</u>	<u>\$ 1,287</u>
Liabilities				
Due to Inmates	<u>\$ 173</u>	<u>\$ 20,597</u>	<u>\$ 19,483</u>	<u>\$ 1,287</u>
<u>Sheriff Trust Fund</u>				
Assets				
Cash	<u>\$ 2,159</u>	<u>\$ 74,432</u>	<u>\$ 75,444</u>	<u>\$ 1,147</u>
Liabilities				
Due to Sheriff Escrow Accounts	<u>\$ 2,159</u>	<u>\$ 74,432</u>	<u>\$ 75,444</u>	<u>\$ 1,147</u>

# MERRIMACK COUNTY REPORT

## Schedule F-1

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
STATEMENT OF REVENUES AND EXPENDITURES/EXPENSES COMPARED TO  
LEGALLY ADOPTED BUDGET (1) (NON-GAAP BUDGETARY BASIS)  
DECEMBER 31, 1981

	Budget As Originally Adopted
<u>Revenues:</u>	
General Fund (Schedule A-1)	\$4,626,219
Merrimack County Nursing Home (Schedule D-2)	4,767,500
Total Revenues	<u>9,393,719</u>
<u>Expenditures/Expenses:</u>	
<u>Expenditures:</u>	
General Fund:	
General Government (Schedule A-2)	3,526,516
House of Corrections (Schedule A-3)	644,401
County Farm (Schedule A-4)	130,550
Debt Service:	
Principal - General Fund (Schedule A-5)	115,000
- Enterprise Fund (Merrimack County Nursing Home)	360,000
Interest - General Fund (Schedule A-5)	63,770
- Enterprise Fund	270,506
Total Expenditures	<u>5,110,743</u>
<u>Expenses:</u>	
Merrimack County Nursing Home (Schedule D-2 and Schedule D-3)	4,647,976
Total Expenditures/Expenses	<u>9,758,719</u>
Excess (Deficiency) of Revenues Over Expenditures/Expenses	<u>(365,000)</u>
<u>Other Financing Sources (Uses):</u>	
Operating Transfers In (Out):	
From (To) Special Revenue:	
Federal Revenue Sharing	350,000
CETA	
WIN	
Extension Service	(135,000)
From (To) Capital Projects:	
Court House Renovations	(50,000)
Administration Building	-
From Enterprise Fund (Close Out 200 Bed Addition)	-
Interest Income - Enterprise Fund (on budgetary basis)	-
Total Other Financing Sources (Uses)	<u>165,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	<u>\$ (200,000)(2)</u>

(1) & (2) - See Page 54 for References.

(Continued)

# MERRIMACK COUNTY REPORT

## Schedule F-1

Supplemental Budget (S) and Approved Transfers (T)	Fund Accounting Budget Adjustments (4) and Prior Year Encumbrance (5)	Legally Adopted Budget	Actual	Actual Over/(Under) Budget
\$ -	\$ -	\$ 4,626,219	\$4,720,191	\$ 93,972
-	-	4,767,500	4,942,761	175,261
-	-	9,393,719	9,662,952	269,233
(180,334) (T)	(175,977) (4)	3,543,263	3,574,964	31,701
294,900 (S)	78,158 (5)	-	-	-
8,700 (S)	-	663,201	572,742	(90,459)
10,100 (T)	-	-	-	-
1,800 (S)	-	136,120	135,846	(274)
3,770 (T)	-	-	-	-
-	-	115,000	115,000	-
-	-	360,000	360,000	-
-	-	63,770	63,770	-
-	(270,506) (4)	-	-	-
138,936	(368,325)	4,881,354	4,822,322	(59,032)
38,600 (S)	446,483 (4)	5,299,523	5,004,696	(294,827)
166,464 (T)	-	-	-	-
344,000	78,158	10,180,877	9,827,018	(353,859)
(344,000)	(78,158)	(787,158)	(164,066)	623,092
-	-	-	-	-
-	-	350,000	350,000	-
-	-	-	3,138	3,138
-	-	-	1,586	1,586
-	-	(135,000)	(135,198)	(198)
-	-	(50,000)	(50,000)	-
-	-	-	134	134
-	-	-	17,814	17,814
-	-	-	8,771	8,771
-	-	165,000	196,245	31,245
\$ (344,000) (2)	\$ (78,158) (3)	\$ (622,158) (5)	\$ 32,179	\$ 654,337

(3), (4) & (5) - See Page 55 for References.

(Continued)

# MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
STATEMENT OF ACTUAL LEGALLY ADOPTED BUDGET REVENUES AND EXPENDITURES/EXPENSES  
COMPARED TO BUDGET AS ADOPTED(1) (NON-GAAP BUDGETARY BASIS)  
DECEMBER 31, 1981  
(Continued)

- (1) The County legally adopts one budget which differs from generally accepted accounting principles (GAAP).
- (2) \$200,000 was appropriated from the General Fund Undesignated, Unreserved Fund Balance of December 31, 1980 to reduce the amount to be raised by taxation in 1981.
- (3) \$344,000 was appropriated from the General Fund Undesignated, Unreserved Fund Balance of December 31, 1980 to Reduce the amount to be raised by taxation in 1981.
- (4) These adjustments are to allocate to the Nursing Home the following items budgeted as one item in the County budget between the General Fund and the Enterprise Fund (Nursing Home):

Audit	\$ 6,487
Unemployment Compensation	23,151
TAN Interest	146,339
General Fund	<u>175,977</u>
Bond Interest	270,506
Total	<u><u>\$446,483</u></u>

- (5) \$78,158 was encumbered from prior year fund balance.



# MERRIMACK COUNTY REPORT

## DIRECTORY

### ADMINISTRATION

Merrimack County Administration Building  
163 North Main Street  
Concord, New Hampshire 03301

Commissioner's Office.....	228-0331
Register of Deeds.....	228-0101
Register of Probate.....	224-9589
Department of Employment and Training.....	225-5452
Personnel.....	225-7238

Merrimack County Courthouse  
163 North Main Street  
Concord, New Hampshire 03301

Clerk of Superior Court.....	225-5501
County Attorney.....	228-0529
Sheriff's Office.....	225-5583
Welfare Director.....	225-5445

Merrimack County Cooperative Extension Service

RFD 7, P.O. Box 9

Penacook, New Hampshire 03303.....225-5505

Merrimack County House of Correction

RFD 7, P.O. Box 9

Penacook, New Hampshire 03303.....796-2107

Merrimack County Nursing Home

RFD 7, P.O. Box 9

Penacook, New Hampshire 03303.....796-2168

### AFFILIATED SERVICES

Belknap-Merrimack Community Action

Box 1016

Concord, New Hampshire 03301.....225-6880

Central New Hampshire Community Mental Health

5 Market Lane

Concord, New Hampshire 03301.....228-1551

## MERRIMACK COUNTY REPORT

### Merrimack County Retired Senior Volunteer Program

1 Thompson Street

Concord, New Hampshire 03301 .....224-3452

### Merrimack County Conservation District

R.F.D. #2, Box 354D, Clinton Street

Concord, New Hampshire 03301 .....225-5931

### Emergency Housing Program/Friends Program

P.O. Box 1331

Concord, New Hampshire 03301 .....228-1462

### Concord Regional Visiting Nurse Association

Homemaker Program

8 Loudon Road

Concord, New Hampshire 03301 .....224-4093

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